

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## APPENDIX - Table of Contents

### Tax and Legal Information

*Page no.*

337	Wichita Resident Aggregate Taxation
338	Annual Increase in Assessed Valuation
339	Computation of Aggregate Tax Levy Limitation
341	The 1991 Kansas Property Tax Lid Law
344	The Cash Basis Law and the Budget Law

### Budgets from Non-City Funding Sources

351	The Wichita State University Mill Levy
352	Federal/State Outside Funding by Department

### Supplementary Budget Detail

356	Capital Outlay Detail
362	"Other" Detail
366	Position Inventory
370	Pay Rates (Schedule of Standard Salary Ranges)
374	Employee Benefits
376	Explanation of Object Codes

### The Budget Development Process

379	Calendar
380	Department Budget Instructions

### Other Reference Information

390	Financial and Capital Improvement Program Guidelines
394	Description of Funds and Summary of Significant Budgeting/Accounting Policies
397	Description of Revenue Sources
400	City of Wichita Organization Chart

## NOTES

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## WICHITA RESIDENT AGGREGATE TAXATION - 1993 TAX YEAR FOR 1994 BUDGET

ASSESSED VALUATION	Mill Levy	Real Estate	Personal	State Assessed Utilities	Total
Sedgwick County:					
Wichita State University	1.500				
Other	<u>26.666</u>				
<b>Total Sedgwick County</b>	<b>28.166</b>	<b>1,498,232,003</b>	<b>328,589,444</b>	<b>180,215,994</b>	<b>2,007,037,441</b>
U.S.D. 259	51.143	1,158,370,740	224,387,644	120,421,924	1,503,180,308
City of Wichita	31.472	1,165,919,146	207,858,086	115,520,302	1,489,297,534
State	1.500	1,498,232,003	328,589,444	180,215,994	2,007,037,441
<b>Total mills levied</b>	<b>112.281</b>				

TAX LEVIED	1992	1993	\$ Increase (Decrease)	% Increase (Decrease)
Sedgwick County:				
Wichita State University	3,028,767	3,101,556	72,789	2.40%
Other	<u>48,902,183</u>	<u>53,519,013</u>	<u>4,616,830</u>	9.44%
<b>All County</b>	<b>51,930,950</b>	<b>56,530,216</b>	<b>4,599,266</b>	<b>8.86%</b>
U.S.D. 259	76,159,843	76,877,149	717,306	0.94%
City of Wichita	44,760,320	46,870,890	2,110,570	4.72%
State	<u>3,026,750</u>	<u>3,010,556</u>	<u>(16,194)</u>	-0.54%
<b>Total taxes levied</b>	<b>175,877,863</b>	<b>183,288,811</b>	<b>7,410,948</b>	<b>4.21%</b>

\* The mill levy total above applies to citizens living within U.S.D. 259. The mill levy may differ for persons living within one of the other school districts serving Wichita.

\* The City's 1993 assessed valuation of \$1,489,297,534 (for the 1994 budget) represents a loss of \$23,182,011 (1.5%) from the 1992 assessed valuation of \$1,512,479,545 (for the 1993 budget). The loss resulted from voter approval in November, 1992, of a state constitutional amendment to reclassify property assessment rates.

Source: Office of the County Clerk, Sedgwick County, November, 1993.

CITY OF WICHITA

ANNUAL INCREASE IN ASSESSED VALUATION

(In Millions of Dollars)

<u>Tax Years</u>	<u>Assessed Value</u>	<u>Annual Percentage Change</u>
1971	549.6	+ 2.7%
1972	567.4	+ 3.2%
1973	593.7	+ 4.6%
1974	630.2	+ 6.1%
1975	683.9	+ 8.5%
1976	752.2	+10.0%
1977	829.8	+10.3%
1978	822.3	- .1%
1979	891.1	+ 8.4%
1980	Not comparable*	
1981	861.6	+ 8.0%
1982	921.8	+ 7.0%
1983	908.7	- 1.4%
1984	933.0	+ 2.7%
1985	980.2	+ 5.1%
1986	1,014.4	+ 3.5%
1987	1,029.6	+ 1.5%
1988	1,062.0	+ 3.1%
1989	1,424.6**	+ 3.4%
1990	1,452.9	+ 1.9%
1991	1,481.7	+ 2.0%
1992	1,512.5	+ 2.1%
1993	1,489.3+	- 1.5%

Notes:

\* Motor vehicle property was excluded from the general tangible property tax base in 1980.

\*\* The increase in assessed valuation is due to the statewide reappraisal.

+ The November, 1992, passage of the property reclassification amendment caused shifts in values that resulted overall in a lower assessed valuation.

## COMPUTATION OF AGGREGATE TAX LEVY LIMITATION (TAX LID)

### 1993 Tax for 1994 (Estimated)

Total 1988 tax levies for functions under the tax lid	\$16,894,311
Adjustment for territory added in 1990, 1991, 1992, and 1993	24,277
Adjustment for territory excluded in 1990, 1991, 1992, and 1993	0
Adjustment for new improvements and personal property in 1990, 1991, 1992, and 1993	1,816,138
Adjustment for decrease in motor vehicle tax	26,370
Estimated aggregate tax levy limitation (tax lid) for the proposed 1994 budget	18,761,096
Exempt functions included in funds under the tax lid in the adopted 1994 budget	
Employee benefits	18,565,560
Tort liability	614,050
Maximum levies for funds under the aggregate tax levy limitation (tax lid) in the adopted 1994 budget	37,940,706
Less: Property tax to be levied under the lid in the adopted 1994 budget	(34,156,220)
Total amount available under lid (margin)	3,784,486
Estimate of dollars available under the lid for additional expenditures (margin, less 7% delinquency allowance)	3,519,572

## NOTES

## The 1991 Kansas Property Tax Lid Law

For a short time during the 1991 legislative session, it appeared as if Kansas would depart from two decades of property tax lid laws imposed upon local governments. The tax lid law enacted in 1990 had a sunset provision for its expiration on July 1, 1991, and the House of Representatives had failed to pass a new bill (HB 2347) on March 5 to extend and "tighten up" the lid law, by a vote of 69 to 54. But on the last day of the adjourned 1991 session, on Sunday, May 26, a new lid on property taxes was imposed by the legislature, as summarized in this article.

House Bill No. 2222, which takes effect upon publication in the statute book on July 1, 1991, contains three parts, relating to valuation increases, tax protests, and the property tax lid law. This report deals only with the tax lid law. The tax lid provisions of HB 2222 amend: (1) Supp. 79-5038, a part of the 1990 tax lid, to repeal the July 1, 1991 sunset provision and thus extend until July 1, 1993 the lid law found in K.S.A. 79-5021 to 79-5036, and (2) Supp. 79-5028 to exempt from the lid certain county levies for mental health purposes.

This report includes three sections, as follows:

Section 1. Summary of the Tax Lid Law

Section 2. Political Subdivision Rate Limits

Section 3. "Home Ruling" the Tax Lid Law

### Section 1

#### Summary of the Tax Lid Law

The tax lid act, as amended, imposes a tax lid limit (aggregate dollar amount) only upon cities, counties, townships, Washburn University and community colleges (not school districts)—see "Basic Tax Lid Provisions," below. Other taxing units and political subdivisions are subject to adjusted statutory levy rate limits—see "Section 2," below. The tax lid law expires July 1, 1993, thus affecting taxes levied in 1991 and 1992.

#### BASIC TAX LID PROVISIONS

The tax lid law limits the total amount of property taxes a local unit may levy, in the aggregate *for all purposes and funds not legally exempt*, to the same dollar amount of taxes levied in the base year of either 1988 or 1989, with provisions for increased taxes for purposes under the lid *only* from increased valuations resulting from (a) new improvements on real estate, (b) added personal property, and (c) additions in territory, such as by city annexation. As in the past, it is a 100% tax lid, with no growth in taxes permitted for purposes *under the lid*. However, increased property taxes in excess of the lid are authorized (a) by approval of the state board of tax appeals, (b) by approval of the voters, or (c) by home rule option, as later explained.

#### STATUTORY EXEMPTIONS

Only property taxes levied for the following purposes

are exempt from the statutory tax lid amount (K.S.A. 1990 Supp. 79-5028, as amended by 1991 House Bill No. 2222):

(a) **Debt Service.** "Principal and interest upon state infrastructure loans, bonds, temporary notes, no-fund warrants and payments made to a public building commission." (Under 1991 HB 2493, water pollution control revolving fund loans are considered to be bonds exempt from the lid).

(b) **Liability.** "...judgments, settlements and expenses for protection against liability to the extent such expenses are authorized by article 61 of chapter 75 of the Kansas Statutes Annotated." (This covers the tort claims act and statutory provisions as to federal civil rights liability).

(c) **Employee Benefits.** "...employer contributions for social security, workers compensation, unemployment insurance, health care costs, employee benefit plans, and employee retirement and pensions programs."

(d) **District Courts; Juveniles.** "...expenses incurred by counties for district court operations..." and "...for the detention of juveniles."

(e) **Out-District Tuition.** "...expenses incurred by counties for payment of out-district tuition to community colleges pursuant to K.S.A. 71-301."

(f) **Mental Health.** County levies for mental health purposes under K.S.A. 19-4004, 19-4011, 65-212 and 65-215.

(g) **Motor Vehicle Taxes Replacement.** The aggregate lid total may be increased to replace any estimated revenue decrease in special motor vehicle property tax receipts below the amount received in 1990.

(h) **Community Colleges.** The aggregate lid on community colleges may be adjusted to increase the amount in proportion to enrollment increases above the 1989-1990 school year (Supp. 79-5024).

(i) **County Homes for the Aged; Hospitals.** In addition to the above exemptions specified in the tax lid law, K.S.A. Supp. 19-2122 permits certain counties to levy one mill outside any aggregate tax levy limit for homes for the aged. K.S.A. Supp. 79-1947b places voter-approved county levies for homes for the aged outside the lid. K.S.A. Supp. 19-4606 exempts certain voter-approved county hospital levies.

#### PREVIOUS EXEMPTIONS; HOME RULE

Only the above statutory exemptions will apply to 1991 tax levies. Fifty different statutes were amended or repealed in 1990 to eliminate lid exemptions, some of which were created by the 1990 tax lid law. Further, all existing city home rule charter ordinances and county home rule resolutions relating to tax lids were invalidated in 1990, *unless they apply directly to the 1990-1991 tax lid law* (not prior laws). Local units under the lid may use a home rule option to either exempt themselves from the tax lid law or to modify its provisions. See "Increasing Taxes Subject to the Tax Lid," below, and Section 3.

## BASE YEAR: AMOUNT

Each local unit subject to the tax lid has a tax lid *base*—an amount which controls the total taxes that may be levied in 1991 under the lid. This is the amount of taxes levied in (not for) the “base year” of either 1988 or 1989, as designated by the local unit as its base year. Selection of the “best base” year may require an analysis of both years to select the year providing the most discretion as to 1991 taxes. For either base year, the growth of taxes from new improvements and added personal property is based upon growth since the 1989 assessments (as of November 1, 1989), not since January 1, 1988 assessments.

## INCREASING TAXES SUBJECT TO THE TAX LID

As previously noted, the tax lid law provides methods by which a city, county or other unit may increase its taxes under the lid. These are explained below. They are in two forms: (a) automatic increases or (b) local action increases.

### (a) Automatic Increases

(1) **Increases from new improvements and added personal property.** If the assessed valuation of a local unit, for example, is 2% higher as of January 1, 1991 than it was for 1989, and this increase resulted from new improvements on real estate and/or added personal property, the maximum amount of taxes that may be levied under the lid may be increased by 2%.

(2) **Increases from territory changes.** If territory is added to a taxing unit, the proportional increase in valuation raises the property tax lid amount. For example, if a city annexes territory which has a valuation equivalent to 0.5% of the city's valuation prior to the annexation, its tax lid authority is increased by 0.5%.

### (b) Increases By Local Action

(1) **Board of Tax Appeals.** Under K.S.A. 79-5030, a taxing unit may apply to the State Board of Tax Appeals for authority to increase its taxes under the lid. The board must find that there is an “extreme emergency need.” The procedure involves three legal publications, with the possibility of a voter petition for a referendum on the board-approved increase. *Similar authority in the past has rarely been used.*

(2) **Voter approval.** Under K.S.A. 79-5029, a referendum of the voters may be held to increase the tax lid amount, but these referenda may only be held on the first Tuesday in June, at a general election held in April or November or at any primary election. *This procedure has also rarely been used in the past, probably because of the home rule option flexibility explained below.*

(3) **Home rule option.** A local unit may use what is called a home rule option to either exempt itself from the tax lid law or to modify its provisions, under K.S.A. Supp. 79-5036. The complete exemption approach is similar in its effect to many prior-adopted city charter ordinances and county charter resolutions, whereby local governing bodies elected not to be governed by the previous property tax lid law. A modification approach might include increasing the tax lid by a specific amount or exempting taxes levied for a certain purpose.

In the case of cities, the constitutional home rule provision (section 5 of article 12 of the Kansas Constitution) is to be used. This requires a 2/3 vote of the governing body, two legal publications and a 60-day delay period within which a petition for a referendum may be filed by a number equal to 10% of those voting at the last city election.

In the case of counties and other units, the adoption

procedure provided within K.S.A. 19-101b is to be followed. This statute provides for a unanimous vote of the county governing body (a 2/3 vote in counties with five commissioners) and two legal publications, with a referendum required if, within 60 days, a petition signed by not less than 2% of the electors voting at the last election, or 100 electors, whichever is greater, is filed requesting a referendum.

## MOTOR VEHICLE TAX REPLACEMENT

Some local units which do not “charter” the tax lid law will want to analyze the local fiscal impact of the vehicle tax replacement exemption found in K.S.A. Supp. 79-5028, as “reenacted” by 1991 H.B. 2222. The applicable provision reads as follows:

“Amounts produced from any taxes levied for purposes specified in this section shall not be used in computing any aggregate limitation under the provisions of this act. In addition, amounts needed to be produced from the levy of taxes by a taxing subdivision to replace the difference between the amount of revenue estimated to be received by such taxing subdivision pursuant to K.S.A. 79-5101 *et seq.*, and amendments thereto, in 1990, and the amount of such revenue estimated to be received by such taxing subdivision in each year thereafter, shall not be used in computing any aggregate limitation under the provisions of this act. On or before June 1 of each year, information necessary to make such computation shall be provided to each taxing subdivision by the appropriate county treasurer.”

In simple terms, this means that if a local unit received \$10,000 from vehicle taxes in 1990 and expects to receive only \$9,500 in 1992, it may increase its taxes by \$500 above the lid limit.

By administrative regulation, the Kansas Department of Revenue has accelerated the depreciation rate applicable to motor vehicles subject to the “tax and tags” law, in an effort to ease the purported inequity caused by staggered registration of vehicles according to the first letter of registrant's surnames. Based on statewide projections, at least one county clerk has estimated that 1991 and 1992 motor vehicle tax receipts will be 7.5% less than in 1990. Vehicle tax receipts, of course, depend upon both changes in valuation (varying with new car purchases, as well as the new depreciation schedule) and changes in the average countywide property tax rate.

## EMPLOYEE BENEFITS EXEMPTION

For many local units, the exemption of various employee benefits is the most significant exemption in the current tax lid law. While the creation of a separate employee benefits fund and the levy of a special tax thereon is not essential for an exemption (since it is the purpose and not the fund that is exempt), it is increasingly common to create and use employee benefits funds. For 1991 purposes, there were 92 counties and 282 cities which levied an employee benefits tax. Research bulletins on this subject are available from the League of Kansas Municipalities. Existing ordinances and resolutions creating such a fund should be examined to make certain that health care costs (first exempted from the tax lid in 1990) is a purpose funded by an employee benefits tax levy.

## BASE YEAR EXEMPTIONS

It should be noted that taxes levied in the base year for previously exempt purposes, although not exempt in 1991, constitute a part of the tax lid base (with the apparent exception of county levies for mental health purposes). For example, if the base year selected is 1989, and \$10,000 in taxes was levied for noxious weeds and \$10,000 for



economic development in 1989, this \$20,000 total constitutes a part of the tax lid base, even though those moneys were from levies which were lid-exempt in the base year. Governing bodies have discretion to allocate the total tax lid base amount for various purposes. For example, a governing body could reduce the tax levy for noxious weeds and economic development by \$5,000 each, and apply this \$10,000 total to some other purpose within its 1992 budget. In other words, tax lid authority is "earned" by previous lid-exempt taxes but the future allocation of those dollars is a governing body determination.

#### LEVY RATE LIMITATIONS

Few state laws impose tax levy rate limits on city tax funds. These are more commonly imposed upon counties and townships. Under K.S.A. Supp. 79-5022, statutory fund mill levy rates are suspended. *This is true for all fund levy rates of cities and counties*, not just for those under the lid (with the apparent exception of county levies for mental health purposes). It is the aggregate total taxes that is controlled. While statutory levy rate limits are suspended, increased taxes levied for one fund may necessitate a decrease in taxes levied for other purposes in order to meet the total lid controlled amount. The tax lid controls total taxes, not individual tax funds.

#### PURPOSES VS. FUNDS

The tax lid law exempts *purposes* and not tax funds, with a few exceptions. The statutory exemptions apply to taxes levied "for the payment of..." one thing or another. K.S.A. Supp. 79-5026 provides that "Amounts produced from any taxes levied for purposes..." that are exempt shall not be used in computing compliance with the lid total. Thus, a separate tax fund is not essential to obtaining a lid exemption, although it is common practice for cities and counties to have separate tax funds for authorized exemptions from the lid.

### Section 2

#### Political Subdivision Rate Limits

Subsection (c) of K.S.A. Supp. 79-5022, a part of the tax lid law suspending statutory tax levy rates, provides:

"In 1990, and each year thereafter, the fund levy limits shall be increased by multiplying the dollar amount produced by the levy limit for 1988 by the quotient determined by dividing the assessed tangible valuation amount of the current year by the assessed valuation amount for 1989. The provisions of this subsection shall not be applicable to any city, county, township, municipal university or community college."

For clearly independent taxing units not under the tax lid provisions, such as cemetery and fire districts holding public budget hearings and certifying their taxes directly to the county clerk, the effect of this requirement is to neutralize the impact of 1989 property reappraisal figures. This is done by first determining the amount of dollars that legally could have been levied in 1988. This dollar amount is then adjusted by the percentage increase of the current year's valuation over the 1989 valuation. Thus, if a special district could have legally levied \$2,000 in 1988, and its valuation increased by 5% between 1989 and 1991, it may levy a maximum of \$2,100 in 1991 for 1992 purposes. No provision is made for decreases in valuation. If a unit could have levied \$2,000 in 1988, it may levy \$2,000 in 1991 even though its 1990 valuation decreased.

Tax levies of city-only recreation commissions holding

their own budget hearings are not included in city tax lid amounts. These tax levies are, however, subject to the above adjustment requirement if the tax levy rate is fixed by statute. Under its home rule authority, the city governing body may establish maximum commission levy rates. If this has been done since 1988, the city-determined rate may be levied by the commission and this rate is not adjusted for valuation changes. The locally determined maximum rate may be applied to the 1991 valuation.

In the case of a city library board (except Hutchinson, Salina and Topeka), library taxes should also be excluded from city tax lid calculations, consistent with past practices and the state-prepared budget forms (although some city governing bodies may have legal powers to adjust library board requests). The same procedure should be followed as for city recreation commissions. Where cities have fixed the maximum library board levy rate by charter ordinance, that locally determined rate may be levied without adjustment in accordance with valuation changes.

Political subdivisions may modify the tax lid law by following the county home rule procedures. See K.S.A. Supp. 79-5036.

### Section 3

#### "Home Ruling" the Tax Lid Law

K.S.A. Supp. 79-5036 specifically authorizes the governing body of any city, county or other taxing subdivision to exempt itself from the tax lid law or to modify the provisions thereof. In order to utilize this statutory exemption from the lid law, the *procedural requirements* that apply when adopting home rule charter ordinances or resolutions are to be followed. See "Home Rule Option, above.

In addition to this *statutory authorization* for modifying the new tax lid law, legal counsel for the League of Kansas Municipalities is of the opinion that a constitutionally-based charter ordinance may also be used. In other words, a city could elect not to be governed by some or all of the tax lid act by *exercise of its constitutional home rule authority*, rather than by acting under the statutory authority of K.S.A. Supp. 79-5036. This legal opinion recognizes that the tax lid provisions in K.S.A. 79-5021 to K.S.A. 79-5036, as amended in 1990 and then in 1991, may apply uniformly to all cities. However, some of the sections of the 1990 tax lid law were included in an *enactment* of the legislature (HB 2700), which contained 61 sections, some of which were clearly not uniformly applicable to all cities. Therefore, all or any part of this legislative *enactment* (i.e. HB 2700) may be "chartered."

As a result, the League of Kansas Municipalities is of the opinion that action by cities to modify the tax lid may be taken by a constitutionally-based home rule charter ordinance. However, since there has been no court decision or opinion of the attorney general on this issue, it is suggested that if a city cites home rule authority in its tax lid ordinance, (1) the ordinance be passed as a charter ordinance, and (2) that it also cite the legal authority to modify the lid law under K.S.A. Supp. 79-5036.

The same rationale for home rule modification of the tax lid law under the Kansas Constitution (section 5 of article 12), appears to also apply to counties, under their statutory home rule powers (K.S.A. 19-101b).

For further information on "chartering" the tax lid law, see League Research/Information Bulletin No. 557.

# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASH-BASIS LAW AND THE BUDGET LAW

### Article 11.—CASH-BASIS LAW

#### Law Review and Bar Journal References:

"Cooperation By Contract: Interlocal Agreements",  
Theresa Marcel Nuckolls, 59 J.K.B.A. No. 3, 25, 28 (1990).

#### Attorney General's Opinions:

Watershed districts: installment contracts for realty sales;  
cash-basis law. 81-20.

**10-1101. Definitions.** The following words, terms and phrases, when used in this act, shall, for the purpose of this act, have the meanings respectively ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

(a) "Municipality" shall be construed and held to mean county, township, city, municipal university, school district, community junior college, drainage district, and any other similar political subdivision or taxing district of the state.

(b) The words "governing body" shall be construed and held to mean board of county commissioners of any county, township board of any township, mayor and councilmen or board of commissioners of any city, board of education of any school district, board of trustees of any community junior college, board of regents of any municipal university, board of directors of any drainage district, board of park commissioners of any city, and any other governing body or board of a municipality having authority under the laws of this state to create indebtedness against the municipality.

(c) The word "person" shall be construed and held to mean persons, partnerships, associations and corporations.

(d) The word "claim" shall be construed and held to mean any claim arising on contract express or implied, or a claim determined by final judgment, but shall not include claims arising from alleged tort or negligence on the part of the municipality.

History: L. 1933, ch. 319, § 1; L. 1972, ch. 40, § 1; July 1.

**10-1102. Cash basis for municipalities.** All municipalities are required to pay or refinance their valid indebtedness as in this act provided, in the manner and at the times herein set forth, and to contract no indebtedness after May 1, 1933, except as herein provided. It is hereby declared that the purpose of this act is to provide for the funding and payment of all legal debts and obligations except present bonded indebtedness of all municipalities and for the future conduct of the financial affairs of such municipality upon a cash basis.

History: L. 1933, ch. 319, § 2; March 31.

**10-1112. Issuance of warrants and other evidences of indebtedness unlawful.** Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check, or other evidence of such indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose.

History: L. 1933, ch. 319, § 12; March 31.

**10-1113. Creating indebtedness in excess of funds unlawful; exceptions.** Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for any member of any governing body of any municipality to knowingly vote for or in any manner aid or promote the passage or adoption of any order, motion, ordinance, resolution, legislation or other act of said governing body, creating an indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to knowingly vote for the drawing of any order, warrant or check, or other evidence of such indebtedness on the treasury of said municipality, in payment of any such indebtedness, in excess of the amount of funds actually on hand in the treasury at the time for such purpose. School districts and community junior colleges, may, however, issue cancelable purchase orders for school supplies and equipment, school buses, books purchased in conjunction with textbook rental programs and data processing equipment in advance of the budget year during which moneys will become available to pay for such purposes, but contracts for the purchase of such school supplies and equipment, books, buses and data processing equipment cannot be entered into except during the budget year in which moneys will become available for such purchases and risk of loss and title thereto shall not pass to the school district or community junior college prior to entering into such contracts. Issuance of such a cancelable purchase order shall not constitute an indebtedness within the meaning of K.S.A. 79-2935.

History: L. 1933, ch. 319, § 13; L. 1969, ch. 67, § 1; L. 1970, ch. 66, § 1; L. 1972, ch. 40, § 2; July 1.

# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASH-BASIS LAW AND THE BUDGET LAW

**10-1114.** Clerks not to issue or sign orders. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the clerk or secretary of any governing body of any municipality to knowingly issue, attest, sign or countersign any order, warrant, check or other evidence of indebtedness, on the treasury of the municipality, in payment of any indebtedness of such municipality created by the governing body of such municipality in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

History: L. 1933, ch. 319, § 14; March 31.

**10-1115.** Treasurers not to pay orders. Unless otherwise provided in this act, it shall be unlawful after May 1, 1933, for the treasurer of any municipality to knowingly pay any order, warrant, check or other evidence of indebtedness out of the treasury of such municipality in excess of the amount of funds actually on hand in the treasury at the time for such purpose.

History: L. 1933, ch. 319, § 15; March 31.

**10-1116.** Limits of indebtedness may be exceeded, when; creating indebtedness in violation of act unlawful. (a) The limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated may be exceeded when: (1) Payment has been authorized by a vote of the electors of the municipality; (2) provision has been made for payment by the issuance of bonds or temporary notes as provided by law; (3) provision has been made for payment by the issuance of no-fund warrants authorized by law and in the manner, and limited in amount as prescribed by law; (4) provision has been made for a revolving fund for the operation of any municipal airport financed and sustained partially or wholly by fees, rentals, proceeds from the sale of merchandise or charges for rendering services, received from the users of such airport; or (5) provision has been made for payment pursuant to a service agreement entered into pursuant to K.S.A. 12-5503.

(b) Notwithstanding any other limits of indebtedness prescribed under the provisions of article 11 of chapter 10 of Kansas Statutes Annotated, the following funds shall have as a limit of indebtedness an amount equal to 100%

of the accrued revenue of the current fiscal year plus any balances carried forward, cash reserves, intergovernmental grants, and sums advanced to qualify for intergovernmental grants: (1) Special recreation facilities reserve funds set up by any board of park commissioners or any municipality for a revolving fund for the repair, replacement or addition to recreational facilities; (2) enterprise funds set up in any municipality to account for the financing of self-supporting activities of governmental units which render services on a user charge basis to the general public, such as municipal utilities engaged in the provision of water, electricity and natural gas and sanitary sewer systems which are financed by user charges; or (3) intragovernmental service funds or working capital funds established in any municipality to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit such as funds established for central garages and motor pools, central printing and duplicating services and central purchasing and stores departments.

The board of education of any school district, the board of regents of any municipal university or the board of trustees of any community college may enter into contracts for teachers and other necessary employees and for continuing operating expenses in excess of the amount of funds actually on hand for that purpose. The limit of indebtedness provided by this section shall never exceed 100% of the amount actually expended for school purposes for the last preceding fiscal year during which school was conducted.

(c) It shall be unlawful for any member of the governing body of any municipality, as defined in K.S.A. 10-1101, and amendments thereto, to knowingly vote for or in any manner aid or promote the entering into of any contract or the creation of any other indebtedness in violation of the provisions of this section.

History: L. 1933, ch. 319, § 16; L. 1941, ch. 98, § 1; L. 1945, ch. 92, § 1; L. 1959, ch. 62, § 2; L. 1963, ch. 68, § 1; L. 1974, ch. 47, § 1; L. 1973, ch. 49, § 1; L. 1990, ch. 64, § 12; July 1.

# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASH-BASIS LAW AND THE BUDGET LAW

**10-1116a.** Exemptions from cash basis law; municipal utilities; issuance of no-fund warrants; drought emergencies. The provisions of this act shall not apply to expenditures in excess of current revenues made for municipally owned and operated utilities out of the fund of such utilities caused by, or resulting from the meeting of, extraordinary emergencies including drought emergencies. In such cases expenditures in excess of current revenues may be made by declaring an extraordinary emergency by resolution adopted by the governing body and such resolution shall be published at least once in a newspaper of general circulation in such city. Thereupon, such governing body may issue interest bearing no-fund warrants on such utility fund in an amount, including outstanding previously issued no-fund warrants, not to exceed 25% of the revenues from sales of service of such utility for the preceding year. Such warrants shall be redeemed within three years from date of issuance and shall bear interest at a rate of not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto. Upon the declaration of a drought emergency, the governing body may issue such warrants for water system improvement purposes in an amount not to exceed 50% of the revenue received from the sale of water for the preceding year. Such warrants shall be redeemed within five years from the date of issuance and shall bear interest at a rate not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

History: L. 1941, ch. 98, § 2; L. 1970, ch. 64, § 7; L. 1989, ch. 54, § 1; April 27.

**10-1116b.** Lease, lease-purchase or installment-purchase agreements; agreements for electric interconnection or transmission facilities; when allowed under cash-basis law. Nothing in the provisions of K.S.A. 10-1101 *et seq.*, and amendments thereto, shall prohibit a municipality from entering into (1) an agreement to pay for electric interconnection or transmission facilities or services, (2) a lease agreement, without an option to buy, or (3) a lease-purchase agreement, if any of such agreements specifically state that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may lawfully be made from (a) funds budgeted

and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source. For the purpose of this act, a lease-purchase agreement shall include a lease with an option to buy or an installment-purchase agreement.

History: L. 1980, ch. 51, § 1; L. 1990, ch. 74, § 2; May 24.

**10-1116c.** Lease-purchase agreements; conditions; protest petition and election, when. Any lease-purchase agreement entered into pursuant to this act shall be subject to the following conditions:

(a) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, it shall be approved by a majority vote of all members of the governing body.

(b) If the proposed agreement involves the acquisition of land or buildings, is for a term of three or more years, and provides for payments in any year in excess of 3% of the total amount budgeted by the municipality for expenditure during the current year, excluding debt service, a notice thereof specifying the purpose and the total of all payments shall be published once each week for two consecutive weeks in a newspaper of general circulation with such municipality. If, within 30 days following the last publication of such notice, a petition in opposition to the agreement signed by not less than 5% of the qualified voters of such municipality is filed with the appropriate county election officer, no such agreement shall take effect unless and until the same is approved by a majority of the qualified voters of such municipality voting at an election thereon. Any such election shall be called and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto, or in accordance with the provisions of the mail ballot election act.

(c) If the proposed agreement is for a term exceeding the current fiscal year of the municipality, the agreement shall specify the following: (1) The amount or capital cost required to purchase the item if paid for by cash, (2) the annual average effective interest cost, and (3) the amount included in the payments for service, maintenance, insurance or other charges exclusive of the capital cost and interest cost.

History: L. 1990, ch. 74, § 3; May 24.

# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASE-BASIS LAW AND THE BUDGET LAW

**10-1117.** Clerk or secretary; record of moneys; contracts and indebtedness of municipality; records of orders, warrant checks; exhibition of records upon request; notice. The clerk or secretary of every municipality shall keep a record of the amount of money in the treasury and each particular fund and shall keep a record of all indebtedness and contracts creating a liability against the municipality. In such records there shall be shown the date of the making of the contract or the creation of the debt, the amount of the contract or debt, the time payable, and the particular fund from which payment is to be made. Such clerk or secretary shall also keep a record of each order, warrant check or check, drawn on the treasury and paid, giving the date of payment. Such clerk or secretary shall, upon the request of any person, exhibit such records to such person and any person contracting with the municipality shall be chargeable with knowledge of what such records contain.

History: L. 1933, ch. 319, § 17; L. 1973, ch. 54, § 1; L. 1974, ch. 48, § 1; July 1.

**10-1118.** Treasurer; record of moneys on hand and in each fund; exhibition of record or statement in writing. The treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund. Such treasurer shall, upon the request of any person, exhibit such record to such person or give such person a statement in writing, showing the balances on hand in each of the funds of the municipality.

History: L. 1933, ch. 319, § 18; L. 1973, ch. 54, § 2; July 1.

**10-1119.** Void contracts and orders. Any contract entered into between the governing body of any municipality and any person, which violates the provisions of this act, shall be void, and any order, warrant, check or other evidence of indebtedness drawn on the treasurer of any municipality in violation of the provisions of this act shall be void.

History: L. 1933, ch. 319, § 19; March 31.

**10-1120.** Excess tax levying not basis of protest. The levying of a tax by any municipality which raises more money than is used or needed for the tax year shall not be the basis of a protest by any taxpayer and all such protests shall be of no force or effect.

History: L. 1933, ch. 319, § 19a; March 31.

**10-1121.** Penalties for violations. Any member of any governing body of any municipality or any clerk or secretary or treasurer of any governing body of any such municipality who shall knowingly violate any of the provisions of this act shall be guilty of malfeasance in office and shall, by such violation, be subject to be removed from office and in addition any member of such governing body or clerk or secretary or treasurer of such municipality who shall violate any of the provisions of this act, or neglect or refuse to perform any duty herein imposed, shall be deemed guilty of a misdemeanor, and upon conviction thereof in a court of competent jurisdiction shall be subject to a fine of not less than \$10 nor more than \$1,000.

History: L. 1933, ch. 319, § 20; March 31.

**10-1122.** Invalidity of part. Should the courts declare any section, clause or provision of this act unconstitutional, the decision shall affect only the section, clause or provision so declared to be unconstitutional, and shall not affect any other section, clause or provision of this act.

History: L. 1933, ch. 319, § 21; March 31.

## THE BUDGET LAW

**79-1973.** Temporary suspension of statutory fund and aggregate levy limitations on taxing subdivisions. (a) In 1983, all existing statutory fund and aggregate levy limitations on taxing subdivisions are suspended. In such year, any taxing subdivision is authorized either to levy taxes upon tangible property which produces an amount not in excess of the amount which was authorized to be levied by such taxing subdivision in the next preceding year or levy taxes upon tangible property at a rate not exceeding the existing statutory fund or aggregate levy limitation. The tax levy required to produce the amount allowed by the provisions of this subsection shall be the levy limit for 1986, 1987 and 1988 unless such tax levy is less than the existing statutory fund or aggregate levy limitation, in which case such statutory fund or aggregate levy limitation shall apply.

(b) As used in this section, "taxing subdivision" means every taxing district in the state other than the state.

(c) Nothing in this act shall apply to the limitations on aggregate tax levies imposed by the provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amendments thereto.

History: L. 1983, ch. 312, § 1; L. 1986, ch. 378, § 1; July 1.

# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASH-BASIS LAW AND THE BUDGET LAW

**79-2925.** Budgets of taxing bodies; application of act; exceptions; definitions. (a) This act shall apply to all taxing subdivisions or municipalities of the state, except: (1) Townships in counties having the county road unit system which have an annual expenditure of less than two hundred dollars:

(2) any money received by such taxing subdivision or municipality as a gift or bequest;

(3) any revolving fund set up for the operation of a municipal airport. Any city, board of park commissioners, or other agency designated and authorized to operate a municipal airport is hereby authorized to set up a revolving fund for use as an operating fund, either out of the budget or out of the receipts from the operation of such airport, in an amount as may be reasonable and necessary as an operating fund for the efficient and business-like operation of such airport. The financial transactions of said airport shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the operation of the airport after the payment of all necessary operating expenses and the establishment of the revolving fund shall be applied to reduce the tax levy for the budgeted fund under which the operation of such airport is financed;

(4) any special recreation facilities reserve set up by the board of park commissioners in any city for the repair, replacement, or addition to the recreation facilities of such city. The financial transactions of said recreation facilities shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Profits arising from the coliseum events fund and the coliseum concessions, after the payment of all necessary expenses, and the establishment and maintenance of such special recreation facilities reserve shall be applied to reduce the tax levy for the budget fund under which the operation of such recreation facilities is financed; and

(5) any special recreation facilities fund set up by the board of county commissioners for the operation of a county coliseum. The financial transactions of the special recreation facilities fund shall be audited in accordance with the minimum standard audit program prescribed by the director of accounts and reports as other municipal funds. Moneys derived from the operation of a county coliseum and deposited in the special recreation facilities fund shall be applied to reduce the tax levy for the budget fund under which the operation of such county coliseum is financed.

(b) Whenever the term "fund" is used in this act it is intended to have reference to those funds which are authorized by statute to be established. "Fund" is not intended to mean the individual budgeted items of a fund, but is intended to have reference to the total of such individual items.

(c) Whenever the term "director" is used in this act it shall mean the state director of property valuation.

History: L. 1933, ch. 316, § 1; L. 1933, ch. 121, § 1 (Special Session); L. 1941, ch. 377, § 1; L. 1945, ch. 92, § 2; L. 1959, ch. 62, § 3; L. 1969, ch. 446, § 1; L. 1971, ch. 185, § 19; L. 1975, ch. 498, § 1; L. 1980, ch. 89, § 4; July 1.

**79-2926.** Budget forms prescribed; furnished by director of accounts and reports; duties of certain officers. The director of accounts and reports shall prepare and prescribe forms for the annual budgets of all taxing subdivisions or municipalities of the state. Such forms shall show the information required by this act and by K.S.A. 1973 Supp. 79-4401 *et seq.* [\*], necessary and proper to fully disclose complete information as to the financial condition of such taxing subdivision or municipality, and the receipts and expenditures thereof, both past and anticipated. All such budget and tax levy forms shall be printed by the director of printing and in such quantity as required by the director. The director shall deliver the forms for all school districts to the clerk of the board of education of each school district. The forms for all other taxing subdivisions or municipalities of the state shall be delivered by the director to the county clerk of each county, who shall immediately deliver the same to the presiding officer of the governing body of the said respective taxing subdivisions or municipalities within the county. Whenever in article 29 of chapter 79 of Kansas Statutes Annotated the words state auditor or auditor of state, or words of like effect, occur, the same shall mean director of accounts and reports.

History: L. 1933, ch. 316, § 2; L. 1933, ch. 121, § 2 (Special Session); L. 1941, ch. 377, § 2; L. 1969, ch. 310, § 60; L. 1970, ch. 386, § 1; L. 1971, ch. 185, § 20; L. 1974, ch. 364, § 29; Jan. 13, 1975.

**79-2927.** Itemized budget; parallel columns showing corresponding items and rev-

# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASH-BASIS LAW AND THE BUDGET LAW

enue; non-appropriated balances; balanced budget required. The governing body of each taxing subdivision or municipality shall meet not later than the first day of August of each year, and shall prepare in writing on forms furnished by the director of accounts and reports a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the ensuing budget year. The budget shall show in parallel columns all amounts and items to be expended for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget for each fund shall not include any item for sundry or miscellaneous purposes in excess of 10% of the total. Except for school districts, municipal universities and community colleges, the budget for each fund may include a non-appropriated balance of not to exceed 5% of the total of each fund.

The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources, with the amount from each source separately stated for the preceding budget year and the amount actually received and estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated to be received during the ensuing budget year, with the amount estimated to be received from each source separately stated. The budget of expenditures for each fund shall balance with the budget of revenues for such fund and that portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the amount of tax which can be raised by any fund limit or aggregate limit placed upon such fund.

History: L. 1933, ch. 316, § 3; L. 1941, ch. 377, § 3; L. 1970, ch. 387, § 1; L. 1989, ch. 295, § 1; July 1.

**79-2929.** Proposed budget; amendments; public hearing; notice, publication and contents. Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the

meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of \$500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.

History: L. 1933, ch. 316, § 5; L. 1941, ch. 377, § 4; L. 1970, ch. 387, § 2; L. 1978, ch. 402, § 1; L. 1981, ch. 173, § 79; July 1.

**79-2930.** Submission of adopted budgets and additional information pertaining thereto to county clerk; duties of county clerk; limitation on taxes levied, exception. (a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect.

(b) The county clerk shall make any reductions to the ad valorem tax to be levied, compute the tax levy rates based on the final equalized assessed valuation, and enter such on the budget certificate before attesting the budget. A copy of all budgets for taxing subdivisions of the county, properly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer by K.S.A. 79-2002, and amendments thereto.

(c) Each fund of the adopted budget certified to the county clerk in no event shall exceed the amount of ad valorem tax to be levied and the proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify an amount of ad



# CITY OF WICHITA 1994/95 PROPOSED BUDGET

## THE CASH-BASIS LAW AND THE BUDGET LAW

valorem taxes to be levied that is in excess of any tax levy rate or amount limitations or any aggregate tax levy limitations. The governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, however, shall not exceed by more than 5% the percentage of delinquency for the preceding tax year.

History: L. 1933, ch. 316, § 6; L. 1941, ch. 377, § 5; L. 1970, ch. 387, § 3; L. 1974, ch. 364, § 28; L. 1981, ch. 379, § 5; July 1.

**79-2933.** Time for budget hearing; adoption; validity of levies. The hearing herein required to be held upon all budgets by all taxing subdivisions or municipalities of the state shall be held not less than ten (10) days prior to the date on which they shall certify their annual levies to the county clerk as required by law. After such hearing the budget shall be adopted or amended and adopted as amended, but no levy shall be made until and unless a budget is prepared, published and filed, but no levy of taxes shall be invalidated because of any insufficiency, informality, or delay in preparing, publishing and filing said budget.

History: L. 1933, ch. 316, § 9; L. 1941, ch. 377, § 8; L. 1970, ch. 387, § 4; March 13.

**79-2934.** Funds appropriated by budget; balances; duties of clerks and officers; distribution of tax proceeds. The budget as approved and filed with the county clerk for each year shall constitute and shall hereafter be declared to be an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose. No money in any fund shall be used to pay for any indebtedness created in excess of the total amount of the adopted budget of expenditures for such fund. Any balance remaining in such fund at the end of the current budget year shall be carried forward to the credit of the fund for the ensuing budget year. The clerk or secretary of each taxing subdivision or municipality shall open and keep an account of each fund, showing the total amount appropriated for each fund, and shall charge such appropriation with the amount of any indebtedness created at the time such indebtedness is incurred. If any indebtedness is reimbursed during the current budget year and the reimbursement is in excess of the amount which was shown as reimbursed expense in the budget of revenues for the current budget year, the charge made shall be reduced by the amount of the reimbursement.

No part of any fund shall be diverted to any other fund, whether before or after the distribution of taxes by the county treasurer, except as provided by law. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

History: L. 1933, ch. 316, § 10; L. 1941, ch. 377, § 9; L. 1945, ch. 363, § 1; L. 1970, ch. 387, § 5; L. 1983, ch. 319, § 3; July 1.

**79-2935.** Creation of indebtedness in excess of budget unlawful; exceptions. It shall be unlawful for the governing body of any taxing subdivision or municipality in any budget year to create an indebtedness in any manner or in any fund after the total indebtedness created against such fund shall equal the total amount of the adopted budget of expenditures for such fund for that budget year. Any indebtedness incurred by the governing body or any officer or officers of such taxing subdivision or municipality in excess of said amount shall be void as against such taxing subdivision or municipality: *Provided*, That indebtedness may be created in excess of the total amount of the adopted budget of expenditures for the current budget year only when payment has been authorized by a vote of the municipality, or when provision has been made for payment by the issuance of bonds, or when provision has been made for payment by the issuance of warrants authorized by the commission in accordance with the provisions of K.S.A. 79-2938, 79-2939 and 79-2940.

History: L. 1933, ch. 316, § 11; L. 1941, ch. 377, § 10; June 30.

**79-2936.** Removal from office for violation. Any member of the governing body, or any other officer of any taxing subdivision or municipality of the state, who violates any of the provisions of this act shall be subject to removal from office.

History: L. 1933, ch. 316, § 12; L. 1941, ch. 377, § 14; June 30.



# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## THE WICHITA STATE UNIVERSITY BOARD OF TRUSTEES WICHITA/SEDGWICK COUNTY 1.5 MILL LEVY BUDGET

	1994 PROPOSED		
	CITY	COUNTY	TOTAL
<b>Revenue</b>	<b>2,719,294</b>	<b>862,858</b>	<b>3,582,152</b>
<b>Budgeted Expenditures:</b>			
<b>Capital Improvement</b>			
Debt Service	990,158	313,025	1,303,183
Grant for Police Substation	100,000	0	100,000
<b>Subtotal</b>	<b>1,090,158</b>	<b>313,025</b>	<b>1,403,183</b>
<b>Student Support</b>			
Undergraduate Support	352,547	111,453	464,000
Urban Assistantships	36,470	11,530	48,000
Graduate Fellowships	93,683	29,617	123,300
Graduate Scholarships	41,789	13,211	55,000
Enrollment Services	75,980	24,020	100,000
<b>Subtotal</b>	<b>600,469</b>	<b>189,831</b>	<b>790,300</b>
<b>Economic &amp; Community Development</b>			
Interns City/County	36,500	36,500	73,000
Adult-Continuing Education	26,593	8,407	35,000
Business & Economic Research	37,990	12,010	50,000
City Government Services	60,000	0	60,000
Center for Urban Studies	130,154	41,146	171,300
Wichita Assemblies	18,995	6,005	25,000
KMUW - Audio Reader	14,816	4,684	19,500
Lake Afton Observatory	37,678	11,912	49,590
Cooperative Education	30,392	9,608	40,000
County Government Services	0	25,000	25,000
Urban Extension	30,392	9,608	40,000
<b>Subtotal</b>	<b>423,510</b>	<b>164,880</b>	<b>588,390</b>
<b>Faculty Research &amp; Services</b>			
Faculty & Program Development	263,038	83,156	346,194
Faculty Professorships	15,272	4,828	20,100
Academic Resource Development	22,794	7,206	30,000
Retirement Supplement	22,794	7,206	30,000
<b>Subtotal</b>	<b>323,898</b>	<b>102,396</b>	<b>426,294</b>
<b>University Support</b>			
Organization & Development	136,764	43,236	180,000
Federal Relations	15,196	4,804	20,000
Building Insurance	14,438	4,564	19,000
Campus/Facilities Development	4,000	0	4,000
Contingency	12,501	9,278	21,779
<b>Subtotal</b>	<b>182,897</b>	<b>61,882</b>	<b>244,779</b>
<b>One Time Projects</b>			
Work Force Training Scholarships	75,980	24,020	100,000
Faculty Grants	24,559	8,441	33,000
<b>Subtotal</b>	<b>100,539</b>	<b>32,461</b>	<b>133,000</b>
<b>Total Expenditures</b>	<b>2,721,471</b>	<b>864,475</b>	<b>3,585,946</b>

This budget is based on 1993 City/County assessed valuation.

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
CITY MANAGER	CDBG	Citizen Participation Org. (CPO)	07/01/93-06/30/94	202,700	4.00
	CDBG	Neighborhood Improvement Services	07/01/93-06/30/94	287,000	6.00
	CDBG	Emergency Deferred Loans/Grants	07/01/93-06/30/94	100,000	0.00
	CDBG	Paint Grants	07/01/93-06/30/94	15,000	0.00
	CDBG	Employment & Training Center	07/01/93-06/30/94	150,000	0.00
	CDBG	Housing Partnership Fund	07/01/93-06/30/94	190,000	0.00
Subtotal City Manager				944,700	10.00
FINANCE	CDBG	Program Management	10/01/93-09/30/94	180,000	3.50
	CDBG	Administrative Charges	07/01/93-06/30/94	40,000	0.00
Subtotal Finance Department				220,000	3.50
HEALTH DEPT.	EPA	33/50 Environmental Health	01/01/92-12/31/93	40,000	0.00
	KDHE	Adolescent Health	07/01/93-06/30/94	102,818	2.00
	KDHE	AIDS Health Educ. Risk Reduction	07/01/93-06/30/94	20,242	0.62
	EPA	Air Pollution	10/01/93-09/30/94	129,500	3.00
	SRS	Alcohol Drug Abuse Program	07/01/92-06/30/93	72,491	3.50
	ALCOHOL FUND	Alcohol Tax	01/01/93-12/31/93	93,040	2.00
	KDHE	Cardiovascular Risk Reduction	07/01/93-06/30/94	9,000	0.00
	KDHE	Child Care Licensing	07/01/93-06/30/94	137,654	3.50
	KDHE	Child Health Assessment	07/01/93-06/30/94	63,584	2.00
	KDHE	Child Health Program	07/01/93-06/30/94	148,032	3.17
	CDBG	Colvin Health Station	01/01/94-12/31/94	44,520	1.34
	PROJECT FREEDOM	Drug Affected Babies	07/01/93-06/30/94	90,183	2.00
	KHDE	Family Planning	07/01/93-06/30/94	139,861	2.75
	KDHE	Hazardous Waste Inspection	04/01/92-09/30/93	50,000	1.00
	KDHE	Healthy Start	07/01/93-06/30/94	114,583	4.33
	KDHE	HIV Primary Care	07/01/92-06/30/93	2,087	0.00
	KDHE	HIV/AIDS Care	07/01/93-06/30/94	44,109	1.00
	KDHE	HIV/AIDS Testing	07/01/93-06/30/94	38,472	0.60
	HUNTER CLINIC	Homeless Clinic	11/01/92-10/31/93	64,293	1.00
	KDHE	Local Environmental Protection	07/01/93-06/30/94	150,000	3.00
	KDHE	Maternal & Infant Program	07/01/93-06/30/94	441,400	10.25
	CDBG	Northeast Health Services	01/01/94-12/31/94	18,020	0.48
	KDHE	Primary Care	07/01/92-06/30/93	120,000	3.00
	KHDE	Refugee Screening	07/01/93-06/30/94	25,000	0.58
	KDHE	STD	07/01/93-06/30/94	40,494	0.50
	KDHE	State Formula	07/01/93-06/30/94	296,638	9.00
	KDHE	Waste Tire Program	01/01/93-06/30/93	151,373	2.00
	KDHE	Waste Tire Program	11/01/92-06/30/93	200,000	0.00
	KDHE	WIC Supplemental Food Program	10/01/92-09/30/93	769,150	23.50
Subtotal Health Department				3,616,544	86.12
HUMAN SERVICES	KDHR/DOL	JTPA IIA Employment and Training	07/01/92-06/30/93	1,426,446	10.00
	KDHR/DOL	JTPA IIB Summer Youth Employment	10/01/92-09/30/93	688,739	1.00
	KDHR/DOL	JTPA IIA Incentive	07/01/92-06/30/93	105,210	0.00
	EOP/HHS	Community Services Block Grant	07/01/92-06/30/93	557,824	9.60
	HUD	HOME Investment Partnerships	07/01/92-06/30/93	1,680,000	2.65
	CDBG	Integrated Neighborhood Services	07/01/93-06/30/94	500,000	9.45
	CDBG	Summer Youth Employment	07/01/93-06/30/94	265,000	0.30
	HUD/KDOC	Homeless	05/06/92-07/01/93	38,588	0.00
	HUD/ESG	Homeless	05/01/93-03/30/94	44,000	0.00
	CDBG	Home Energy Loan Program	07/01/93-06/30/94	41,917	0.72
	CDBG	HOMEownership 80 Program	07/01/93-06/30/94	5,000	0.00
	CDBG	Rehabilitation & Investment Program	07/01/93-06/30/94	370,000	0.00
	CDBG	Weatherization Assistance	07/01/93-06/30/94	85,000	2.11
	KCC	Energy Consulting Program	07/01/92-06/30/93	36,000	0.95
	DOE/SRS	Exxon Oil Overcharge Weatherization Assistance Program	04/01/93-03/31/94	12,969	0.00

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
HUMAN SERVICES	DOE/SRS	Stripper Well Oil Overcharge	04/01/92-03/31/93	113,138	1.40
		Weatherization Assistance Program			
	DOE	Weatherization Assistance Program	04/01/93-03/31/94	264,230	3.23
	KDOC&H	LIEAP	04/01/93-03/31/94	213,802	6.44
Subtotal Human Services				6,447,983	47.85
WICHITA HOUSING AUTHORITY					
HUD		WHA Owned Units	01/01/93-12/31/94	1,774,570	26.95
CDBG		Foundation Repair	07/01/93-06/30/94	200,000	0.00
HUD		*Comprehensive Improvement	10/91 to Completion		4.00
		Assistance Program			
HUD		*Development	12/88 to Completion		
HUD		Section 8 - Existing	01/01/93-12/31/94	3,505,850	6.76
HUD		Section 8 - Moderate Rehabilitation	01/01/93-12/31/94	368,474	0.80
HUD		Section 8 - Voucher	01/01/93-12/31/94	2,614,262	5.89
HUD		COMP Grant Application	10/01/92-09/30/95	1,170,804	0.00
Subtotal Housing Authority				9,633,960	44.40
Subtotal Human Services Department				16,081,923	92.25
LAW	HUD	Domestic Violence	01/01/94-12/31/94	126,035	3.00
	State	Victim Advocate	07/01/93-06/30/94	20,000	0.00
Subtotal Law Department				146,035	3.00
LIBRARY	FED/State	Blind & Physically Handicapped	10/01/92-09/30/93	80,365	3.00
	FED/State	Institutional Film Service	10/01/92-09/30/93	10,000	0.00
	FED/State	South Central KS Library System	10/01/92-09/30/93	78,546	1.50
	FED/State	State Grants-In-Aid	10/01/92-09/30/93	258,613	5.50
	FED/State	Major Urban Resources Grant	10/01/92-09/30/93	30,980	0.00
	State	Inter-Library Loan Development	07/01/92-06/30/93	96,750	0.00
	State	Services to Older Americans	10/01/92-09/30/93	10,000	0.00
Subtotal Library				565,254	10.00
MTA	FTA/KCC	ADA Planning	01/01/93-12/31/93	95,348	2.00
	FTA	Capital Improvements	01/01/93-12/31/93	565,935	0.00
	FTA	Comprehensive Operational Audit	07/01/93-06/30/94	62,500	0.00
	FTA	Operating Budget	01/01/93-12/31/93	2,050,540	100.00
	KCC	Rideshare/ADA (ACT Program)	07/01/93-06/30/94	45,000	1.00
	FTA	Transit Center	07/01/92-06/30/93	3,250,000	0.00
	FTA	Van Purchase/Bus Rehabilitation	07/01/93-06/30/94	1,350,000	0.00
Subtotal MTA				7,419,323	103.00
MUNICIPAL COURT	HUD	Domestic Violence	01/01/94-12/31/94	78,555	1.00
Subtotal Municipal Court				78,555	1.00
	KDWP	Community Lake Assistance Grant	07/01/92-06/30/93	10,000	0.00
Subtotal Park				10,000	0.00

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENT

DEPARTMENT	FUNDING SOURCE	PROGRAM/PROJECT	CONTRACT YEAR	BUDGET	(FTE)
PLANNING	<b>UNIFIED WORK PROGRAM</b>				
	FAA	Transportation Planning	10/01/93-09/30/94	10,500	0.25
	FTA	Section 8	10/01/93-09/30/94	44,014	1.00
	KDOT/FHWA	Transportation Planning	07/01/93-06/30/94	289,403	4.75
		<b>Subtotal Unified Work Program</b>		<b>343,917</b>	<b>6.00</b>
	CDBG	Historic Preservation	07/01/93-06/30/94	56,437	1.00
	CDBG	Mandated CDBG Activities	07/01/93-06/30/94	15,411	0.00
		<b>Subtotal CDBG</b>		<b>71,848</b>	<b>1.00</b>
		<b>Subtotal Planning Department</b>		<b>415,765</b>	<b>7.00</b>
POLICE	HUD	Domestic Violence	01/01/94-12/31/94	76,250	2.00
	BJA	DARE Grant	07/01/93-06/30/94	115,990	3.00
	BJA	Drug Abuse (S.C.A.T.)	07/01/93-06/30/94	427,540	12.00
		<b>Subtotal Police Department</b>		<b>619,780</b>	<b>17.00</b>
PUBLIC WORKS	CDBG	Curb and Gutter Improvements	07/01/93-06/30/94	50,000	0.00
	CDBG	Handicapped Improvements	07/01/93-06/30/94	100,000	0.00
	CDBG	Sidewalk Improvements	07/01/93-06/30/94	50,000	0.00
	CDBG	Street Improvements	07/01/93-06/30/94	100,000	0.00
		<b>Subtotal Public Works</b>		<b>300,000</b>	<b>0.00</b>
<b>TOTAL ALL DEPARTMENTS</b>				<b>30,417,879</b>	<b>332.87</b>

BJA	Bureau of Justice Assistance
CDBG	Community Development Block Grant
CSBG	Community Services Block Grant
DOE	U.S. Department of Energy
FAA	Federal Aviation Administration (Department of Transportation)
FHWA	Federal Highway Administration
HHS	U.S. Department of Health and Human Services
HUD	U.S. Department of Housing and Urban Development
ISAP	Indigent Sanitation Assistance Program
JTPA	Job Training Partnership Act
KCC	Kansas Corporation Commission
KDHE	Kansas Department of Health and Environment
KDOT	Kansas Department of Transportation
KDWP	Kansas Department of Wildlife & Parks
KSU/HS	Kansas State University Historical Society
OSDH	Oklahoma State Department of Health
SRS	State Department of Social and Rehabilitation Services
UMTA	Urban Mass Transit Administration (Department of Transportation)

## NOTES

10-18

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement N = New		1994	1995	1994	1995
<b>Finance</b>					
R 4	Task pneumatic chairs w/arms	1,330	1,330		
<b>Total Finance</b>		<b>1,330</b>	<b>1,330</b>		
<b>Municipal Court</b>					
Clerk's Office:					
R 4	Secretarial chairs	240	240		
R 2	Executive chairs	280	280		
N 1	Doorframe metal detector	19,500	0		
N 1	Terminal, server, and line	4,750	0		
<b>Subtotal</b>		<b>24,770</b>	<b>520</b>		
Probation Office					
R 2	Executive chairs	280	280		
<b>Subtotal</b>		<b>280</b>	<b>280</b>		
Warrant Office					
R 8	Executive chairs	1,120	1,120		
	Miscellaneous	100	100		
<b>Subtotal</b>		<b>1,220</b>	<b>1,220</b>		
<b>Total Municipal Court</b>		<b>26,270</b>	<b>2,020</b>		
<b>Community Facilities</b>					
Century II					
R 1	Projection screen	1,100	0		
R 30	Tables (66" round)	5,000	0		
R 20	Tables (30" x 70")	1,400	0		
R 6	Box office chairs	900	0		
R 1	Radio	750	0		
R 1	Executive chair	450	0		
R 2	Stage follow spots	0	18,000		
R 1	486 computer and printer	0	2,000		
<b>Subtotal</b>		<b>9,600</b>	<b>20,000</b>		
Expo Hall					
N 1	Projection screen	1,100	0		
R 20	Tables (30" x 70")	1,400	0		
R 1	Pipe and drape curtain	2,000	0		
R 70	Stacking chairs	3,370	0		
R 2	Portable lectern	850	900		
R 1	Forklift	22,000	0		
N 1	TV/VCR with AV cart	850			
R 1	Wet/dry vacuum	0	750		
R 15	Stage risers	0	3,900		
R 40	Tables (24"x96")	0	2,250		
<b>Subtotal</b>		<b>31,570</b>	<b>7,800</b>		
<b>Total Community Facilities</b>		<b>41,170</b>	<b>27,800</b>		
<b>Fire</b>					
Administration					
R 2	Window air conditioner	480	480		
R 12	Executive chairs	1,800	1,800		
<b>Fire, continued</b>					
R 6	Lawn mowers	1,190	1,190		
R 6	Refrigerators	1,440	1,440		
R 4	Cooking stoves	700	700		
N 1	Refrigerant recovery system	2,800	0		
<b>Subtotal</b>		<b>8,410</b>	<b>5,610</b>		
Operations					
R 6	Slip-in tank/pumps units	19,700	19,700		
N 2	Mobile and portable radios	5,500	0		
R 4	Chain saws	1,400	1,400		
R 4	Smoke ejectors	2,500	2,500		
N 1	Haz-Mat chemical analyzer	5,690	0		
R 1	Rescue boat and trailer	0	12,000		
R 1	Rescue stretcher	0	500		
<b>Subtotal</b>		<b>34,790</b>	<b>36,100</b>		
Prevention					
R 2	Camera, lens, and accessories	580	580		
N 1	Flammable liquid detector	1,300	0		
R 2	Audio recorder and microphone	400	400		
N 1	Crime scene camcorder	900	0		
<b>Subtotal</b>		<b>3,180</b>	<b>980</b>		
<b>Total Fire</b>		<b>46,380</b>	<b>42,690</b>		
<b>Police</b>					
Field Services					
N 1	Carpeting (neighborhood ctr.)	4,170	0		
N 1	Alarm system (neighborhood ctr.)	3,420	0		
N 1	Garage door opener	300	0		
N 1	Desk	600	0		
N 1	Executive chair	270	0		
N 1	File cabinet	270	0		
N 4	Office chairs	400	0		
N 1	Bookcase	250	0		
N 1	Coat rack	50	0		
N 1	Typewriter	550	0		
N 1	Photocopy machine	1,000	0		
N 1	Phone instrument	100	0		
R 1	Quarry tile	12,500	0		
<b>Subtotal</b>		<b>23,880</b>	<b>0</b>		
Support Services					
R 80	Handguns	19,000	19,000		
R 20	Shotguns	3,400	3,400		
R 5	Audio cassette players	250	0		
R 10	Training videos	2,500	2,500		
R 1	Overhead projector	0	500		
R 1	L.K.B. Multiphor 2 Serology	0	6,200		
A 1	Finger/pal print filing cabinet	5,000	0		
<b>Subtotal</b>		<b>30,150</b>	<b>31,600</b>		
<b>Total Police</b>		<b>54,030</b>	<b>31,600</b>		

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement  
N = New

1994 1995

1994 1995

### Emergency Communications

R	4	Dispatching chairs	1,300	1,300
	2	Software updates (800 MHz)	2,080	2,080

**Total Emergency Communications** 3,380 3,380

### Library

N	1	CD ROM	2,000	0
R	1	Compact disc player	0	320
R	1	HVAC	0	6,500
R	1	Magazine rack	0	360
R	1	Re-upholster furniture	0	2,750
R	3	Dot matrix printer	0	1,200
R	1	Cash register	0	600
N	1	Book case	0	6,050
N	1	CD browser	0	880
N	1	16MM film projector	0	1,050
N	1	Atlas stand	0	1,090
N	1	CD shelving	0	650
N	1	Thinkjet printer	0	430

**Total Library** 2,000 21,880

### Art Museum

R	1	Pager	310	310
R	1	Hydrothermograph	1,270	0
R	1	Station wagon	15,000	0
N	1	Nail gun	270	0
N	1	Biscuit cutter	300	0
N	1	Laser security curtain alarm	1,000	500
N	1	Planer	400	0
N	1	Vault security	500	0
N	1	Flat file	1,860	0
R	1	Video equipment	0	2,400
N	1	Shelving	0	760

**Total Art Museum** 20,910 3,970

### Public Works

<b>Administration</b>				
R	1	Executive chair	700	0

<b>Engineering</b>				
N	1	Computer/printer	6,000	0

<b>Traffic Control Maintenance</b>				
R	4	Controller/cabinet	20,940	20,940
R	3	Hydraulic sign equipment	9,310	4,820
R	4	Traffic counters	3,600	3,600
N	2	Aerial buckets	15,000	15,000
R	1	Power pipe threader	0	5,000

### Public Works, continued

R	1	Portable generator	0	1,500
N	1	Laptop computer	0	3,600
<b>Subtotal</b>			48,850	54,460

<b>Street and Road Maintenance</b>				
N	2	Night work lights	10,000	10,000
N	2	Salt storage sheds	96,000	100,000
R	1	Bridge supervisor's vehicle	15,000	0
N	2	Self-propelled planer	14,000	14,000
R	2	Power washer	0	9,200
R		Small equipment	0	4,300
<b>Subtotal</b>			135,000	137,500

<b>Street Cleaning</b>				
R	2	Post hole drivers	0	5,400
R	2	Chainsaw	0	1,800
R	1	Welder	0	1,350
<b>Subtotal</b>			0	8,550

**Total Public Works** 190,550 200,510

### City-County Health

<b>Environmental Health</b>				
N	1	Vehicle (Food inspector)	10,000	0
N	1	Pager	400	0
<b>Subtotal</b>			10,400	0

<b>Personal Health</b>				
R	2	Exam lights	0	1,500
R	7	Desk chairs	1,380	0
N	4	Adult scales	580	580
N	4	Otoscope/ophthalmoscope	900	900
R	4	Exam tables	1,500	1,500
R	1	Audiometer	0	700
<b>Subtotal</b>			4,360	5,180

**Total City-County Health** 14,760 5,180

### Health - Animal Control

R	2	Vehicle cage systems	5,750	5,750
R	4	Chairs	650	250
R	1	Typewriter	0	500

**Total Health - Animal Control** 6,400 6,500

### City-County Planning

R	1	35mm camera	0	500
R	1	Video camera	0	1,500
R	1	VCR/monitor/stand	0	1,100
R	1	Daige #1215 waxer	0	460
R	1	Overhead projector	0	500

**Total City-County Planning** 0 4,060

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement  
N = New

1994 1995

1994 1995

### Park

#### Landscape and Forestry

R 1	Chainsaw	800	0
R 1	Riding mower	15,000	0
N 1	Pager	320	0
N 1	Grapple loader	55,000	0
R 10	Chainsaws	0	3,000
R 1	Trailer (1,000 lb. capacity)	0	1,240
R 1	Trailer (1,200 lb. capacity)	0	4,300
R 1	EZ-GO cart	0	6,400
R 1	Pony rear-tine tiller	0	1,280
R 1	Self-propelled mower	0	860
R 1	String trimmer	0	340
N 1	Forklift attachments	0	800
N 1	Blade grinder	0	800
Subtotal		71,120	19,020

#### Maintenance

R 13	String trimmers	2,960	2,800
R 1	Terracer blade	1,000	0
R 2	Edgers	870	0
R 2	Bench grinder	850	0
R 2	Chain saws	790	0
R 2	Front deck mower	10,000	10,500
N 1	Generator	1,200	0
N 3	Back pack blowers	1,070	0
N 2	Flail mower	3,000	3,000
N 2	Tractor	13,000	13,000
R 1	Parking lot striping machine	0	2,550
R	Tools and shop equipment	580	310
R 1	Drinking fountain	0	1,500
R 1	Chlorinator system	0	1,000
N 1	Back flow test kit	0	400
N 1	Power saw	0	250
Subtotal		35,320	35,310

Total Park 106,440 54,330

### Airport

#### Administration

R	Boardroom furniture	1,800	1,800
---	---------------------	-------	-------

#### Airfield Maintenance

R 1	Handtools and tool box	6,000	0
R 2	30,000 GVW truck	35,000	0
R 2	Excel riding mowers	17,000	0
R 1	Plate compactor	1,400	0
R 1	Power washer	3,400	0
R 2	Trailer	1,200	0
R 2	Pickup	18,500	12,000
N 1	R-12 coolant reclaimer	6,900	0
N 1	Air conditioning recycling kit	1,600	0
R 1	3.5 cu yd front loader	0	71,000
R 1	Walk behind paint machine	0	6,000
R 1	Vehicle mounted paint machine	0	34,000
R 1	Sander	0	1,500

### Airport, continued

N 1	De-icer fluid storage tank	0	6,000
Subtotal		91,000	130,500

#### Building Maintenance

N 2	Notebook computer	1,400	1,400
R 1	Pickup	13,000	13,500
R 1	Light truck/utility vehicle	15,500	0
R	Office furniture	1,650	0
R 1	Sandblaster	1,200	0
R 1	Infrared analyser	1,200	0
R 1	Opto-Isolator	6,300	0
R	Carpet	10,000	0
R 1	Adjustable frequency motor drive	0	6,000
R 1	Hydraulic shop press	1,480	0
R 1	Soot vac	0	3,000
R 1	Power washer	0	2,300
R 1	Metal cutting band saw	0	1,900
R 1	Overhead steam heaters	0	4,000
N 1	Fiber optic cable test equipment	0	3,700
Subtotal		51,730	35,800

#### Custodial

R 2	Power sweeper	4,600	0
R 1	Carpet extractor	0	8,200
R 1	Rotary shampoo machine	1,500	0
R 1	Floor machine	0	2,000
Subtotal		6,100	10,200

#### Safety

R 2	Patrol vehicles	16,500	16,500
R 3	Radios	3,000	2,000
R 1	Floor buffer	1,000	0
R 30	Folding chairs	1,000	1,000
Subtotal		21,500	19,500

#### Jabara

R 1	5 yd sander	0	3,500
-----	-------------	---	-------

Total Airport 172,130 201,300

### Golf

R 3	Trucksters	27,000	0
R 4	Front deck mowers	40,000	
R 1	Tee mower	11,500	
R 3	Greens sprayers	9,600	
R 1	Restroom	9,000	
N 1	Truckster	5,400	
R 3	Fairway mowers	0	97,500
R 8	Weedies		2,400
R 4	Chain saws		400
N 1	Electrical fault finder		1,000
N 1	Small pump		1,000

Total Golf 102,500 102,300



# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement N = New		1994	1995	1994	1995
<b>MTA</b>				<b>Water Utility</b>	
R 2	Service autos (street supervisors)	6,000	0	Water Administration	
R 4	Shop tools and equipment	0	2,000	R 3	Computers and printer (1) 0 14,000
R 1	Maintenance PC/software upgrd.	0	1,500	System Planning and Development	
R 70	Two-way bus radio system	0	28,000	R 1	Pipe locator 1,000 0
<b>Total MTA</b>		<b>6,000</b>	<b>31,500</b>	R 1	Truck 0 13,000
				<b>Subtotal 1,000 13,000</b>	
<b>Sewer Utility</b>				<b>Customer Service</b>	
Industrial Pretreatment Laboratory				R 6	Husky meter reading units 17,200 17,200
R 9	Sampler upgrades	25,000	0	N 1	Pump for meter boxes/vaults 440 0
N 1	Tecator distillation system	7,200	0	R 2	Service vans 24,000 0
R 1	Chemical oxygen demand reactor	700	0	R 2	Compact pickup 0 24,000
<b>Subtotal</b>		<b>32,900</b>	<b>0</b>	R 2	Minivans 0 28,000
				<b>Subtotal 41,640 69,200</b>	
<b>Sewage treatment</b>				<b>Production and Pumping</b>	
	Rehab sludge holding tank	4,000	0	R 3	Pickup 37,000 0
R 1	Riding mower	15,000	0	R 1	Pump, 6" red seal 10,000 0
R 2	Pickup	15,000	15,000	R 1	Pulling rig 38,000 0
N 1	Control system	130,000	0	R 1	Vehicle 14,000 0
N 1	Electric truck	7,000	0		Repaint surge tank on 60" line 69,000 0
R 1	Air compressor	0	12,000	R 1	Potassium permanganate feeder 18,000 0
R 1	Backfill auger machine	65,450	0	R 1	Roof at Cheney pump station 10,000 0
R 1	IHC Vactor truck	0	125,000	R 1	Floor buffer 2,000 0
R 1	Moyno building roof rehab	0	12,000		Repaint storage tank 105,000 0
R 1	Metal sludge tank rehab	0	10,000	R 1	Tractor 21,000 0
R 1	Final clarifier metal rehab	0	50,000	N 1	Desktop distiller 400 0
R 1	Aeration basins pipe rehab	0	20,000	R 1	Truck, 1/2 ton 0 18,500
R 1	Truck, lift-station maintenance	0	13,000	R 1	Gorman Rupp 4" pump 0 12,000
<b>Subtotal</b>		<b>236,450</b>	<b>257,000</b>	R 1	Portable air compressor 0 12,000
				R 1	Portable 5,000 watt generator 0 2,100
<b>Sewer Maintenance</b>				R 1	Service mower 0 7,500
R 1	Trash pump, 3"	0	2,000	R 1	Refrigerator for lab 0 1,300
R 2	Manhole blowers	0	2,000	<b>Subtotal 324,400 53,400</b>	
R	Manhole adjustments	50,000	50,000	<b>Water Distribution</b>	
R 3	Cleaner trucks	160,000	80,000	R 1	Loader 40,500 0
R 1	Tele/grouting truck	150,000	0	R 2	Step van 72,940 0
R 3	Air compressors	45,000	0	R 1	Crane truck 74,970 0
R 1	Computer printer	2,000	0	R 1	Back hoe 42,500 0
N 1	Manhole sealant and grouting unit	35,000	0	R 1	Fork lift 19,750 0
R 1	Flusher truck	0	38,000	R 3	Compressor 43,500 0
R 1	Skid loader and trailer	0	40,000	R 1	Welder 9,100 0
R 1	Flow measurement van	0	25,000	R 2	Trailer 12,100 0
R 1	Vaporooter/cleaner truck	0	95,000	R 1	Trailer 0 9,500
R 10	Flow meters	0	50,000	R 2	Dump truck 0 82,000
R 1	Trash pump, 4"	0	6,000	R 1	1/2 ton pickup 0 17,250
R 2	Flex hand rodder	0	4,500	R 2	Compact pickup 0 34,500
R 1	Cement mixer	0	3,500	N	Powered construction equipment 0 44,750
R 1	Diaphragm pump, 2"	0	2,000	R	Non-powered construction equip. 0 9,500
R 1	Hammer drill	0	700		Service lines, customer funded 721,740 810,630
R 1	Cut-off saw	0	1,200		Service lines, utility funded 364,530 374,090
R 1	Typewriter	0	600	R	Meter replacement 113,500 119,440
R 15	Office chairs	0	3,500	R	Hydrants 71,260 72,660
<b>Subtotal</b>		<b>442,000</b>	<b>404,000</b>	R	Lead service lines 25,000 25,000
				R	Mains and valves 351,340 340,810
<b>Total Sewer Utility 711,350 661,000</b>				N 1	Inventory computer equipment 2,000 0
				N 1	Fax machine 600 0
				R 2	Boring machine 14,000 14,980

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## CAPITAL OUTLAY - REPLACEMENT AND NEW

R = Replacement N = New		1994	1995	1994	1995
<b>Water Utility, continued</b>					
R	1	Tap machines	2,600	2,700	
R	1	Pipe locator	0	1,980	
R	3	Pumps	3,360	5,000	
R	1	Paving breaker/rock drill	2,990	6,460	
			<u>1,988,280</u>	<u>1,971,250</u>	
<b>Total Water Utility</b>			<b>2,355,320</b>	<b>2,120,850</b>	
<b>Storm Water Utility</b>					
Administration					
N		Equipment	760,500	925,000	
Stream Maintenance					
N		Equipment	20,000	20,000	
Storm Water Sewer					
N		Equipment	<u>20,000</u>	<u>20,000</u>	
<b>Total Storm Water Utility</b>			<b>800,500</b>	<b>965,000</b>	
<b>Central Inspection</b>					
Administration					
R		Office Equipment	20,000	20,000	
N		Voice Mail System	<u>60,000</u>	<u>0</u>	
<b>Total Central Inspection</b>			<b>80,000</b>	<b>20,000</b>	
<b>Data Center</b>					
R	1	Disk storage (IBR)	360,000		
R	1	High speed laser printer	70,000		
N	1	PRC forms conversion	50,000		
N	1	Uninterrupted power supply	5,400		
		Miscellaneous	<u>500</u>	<u>50,500</u>	
<b>Total Data Center</b>			<b>485,900</b>	<b>50,500</b>	
<b>Fleet Maintenance</b>					
R		Equipment and vehicles	2,474,140	2,441,170	
<b>Total Fleet Maintenance</b>			<b>2,474,140</b>	<b>2,441,170</b>	
<b>Self-Insurance</b>					
Safety Office					
N		Computer software	3,000	3,000	
<b>Total Self-Insurance</b>			<b>3,000</b>	<b>3,000</b>	
<b>Stationery Stores</b>					
Administration					
N	1	HP Laserjet 440 printer	1,350	0	
N	1	Micrographics - computer	<u>1,350</u>	<u>0</u>	
<b>Total Stationery Stores</b>			<b>2,700</b>	<b>0</b>	

## NOTES

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1994/95 ANNUAL BUDGET

	1992 Actual	1993 Adopted	1993 Revised	1994 Adopted	1995 Approved
<b>City Council</b>					
Comm. marketing (Tourism & Convention)	19,092	21,000	21,000	21,000	21,000
<b>Total City Council</b>	<b>19,092</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>
<b>Law</b>					
Victim Advocate grant match	5,000	0	9,950	5,000	5,000
<b>Total Law</b>	<b>5,000</b>	<b>0</b>	<b>9,950</b>	<b>5,000</b>	<b>5,000</b>
<b>Municipal Court</b>					
Court Clerk automated parking - Savings Incentive	0	0	0	79,950	82,410
<b>Total Municipal Court</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,950</b>	<b>82,410</b>
<b>Community Facilities</b>					
Omnisphere - clearing account	10,935	12,000	11,470	11,470	11,470
<b>Total Community Facilities</b>	<b>10,935</b>	<b>12,000</b>	<b>11,470</b>	<b>11,470</b>	<b>11,470</b>
<b>Fire</b>					
Operations - expanded fire service	0	0	0	200,000	400,000
Prevention - computer system payment	31,190	31,190	31,190	25,570	0
<b>Total Fire</b>	<b>31,190</b>	<b>31,190</b>	<b>31,190</b>	<b>225,570</b>	<b>400,000</b>
<b>Police</b>					
Field services - community policing project	0	0	0	1,000,000	1,000,000
Field services - reserves	2,385	0	0	0	0
Investigations - exploited and missing child	18,107	15,000	18,000	18,000	18,000
Support services grant match	0	23,030	30,840	46,480	46,480
Support services - contingency	0	0	13,000	0	0
<b>Total Police</b>	<b>20,492</b>	<b>38,030</b>	<b>61,840</b>	<b>1,064,480</b>	<b>1,064,480</b>
<b>Emergency Communications</b>					
Administration - emergency repairs conting.	0	15,000	15,000	0	0
<b>Total Emergency Communications</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
<b>Library</b>					
Computer system payment	166,000	277,780	166,000	166,000	166,000
Computer contingency	0	0	11,780	11,780	11,780
Relocating Northeast branch	0	0	0	5,600	0
Branch relocation/remodeling	0	0	9,850	0	0
<b>Total Library</b>	<b>166,000</b>	<b>277,780</b>	<b>187,630</b>	<b>183,380</b>	<b>177,780</b>
<b>Human Services</b>					
Discretionary monies	37,026	100,000	100,000	10,000	10,000
<b>Total Human Services</b>	<b>37,026</b>	<b>100,000</b>	<b>100,000</b>	<b>10,000</b>	<b>10,000</b>

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1994/95 ANNUAL BUDGET

	1992 Actual	1993 Adopted	1993 Revised	1994 Adopted	1995 Approved
<b>Art Museum</b>					
Collection management system	9,500	0	5,720	0	0
Contingency	0	0	0	8,590	46,700
<b>Total Art Museum</b>	<b>9,500</b>	<b>0</b>	<b>5,720</b>	<b>9,590</b>	<b>46,700</b>
<b>Public Works</b>					
Flood Control (City-County):					
Noxious weed spraying	25,000	0	0	0	0
Mowing - Park Department	0	307,180	307,180	316,420	316,420
General Fund:					
Building Services - Savings Incentive	0	17,530	17,530	17,530	17,530
Snow removal contingency	0	64,080	0	60,840	61,550
Storm Water Utility					
Debt service	0	2,042,000	0	1,567,000	2,047,000
Delinquent special assessments	0	220,000	220,000	177,000	130,000
In lieu of franchise fees	0	260,000	204,000	247,140	251,490
Water and Sewer	0	317,470	342,670	357,920	368,230
Capital outlay reserve	0	487,600	553,100	0	0
<b>Total Public Works</b>	<b>25,000</b>	<b>3,715,860</b>	<b>1,644,480</b>	<b>2,743,850</b>	<b>3,192,220</b>
<b>Health (City-County)</b>					
Administration - building & grounds transfer	167,840	167,520	167,520	172,310	172,310
Savings Incentive	0	0	9,260	9,260	0
<b>Total Health</b>	<b>167,840</b>	<b>167,520</b>	<b>176,780</b>	<b>181,570</b>	<b>172,310</b>
<b>Planning (City-County)</b>					
Administration - zoning ordinance rewrite	32,500	0	0	0	0
<b>Total Planning</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park</b>					
Summer Fun Program	0	0	0	100,000	100,000
Recreation - clearing account	84,186	100,620	97,320	97,320	97,320
Recreation - reserve for future programs	0	100,000	100,000	100,000	100,000
<b>Total Park</b>	<b>84,186</b>	<b>200,620</b>	<b>197,320</b>	<b>297,320</b>	<b>297,320</b>
<b>Landfill Fund</b>					
Transfer to Waste Management Trust	500,000	300,000	645,000	325,160	350,000
Contingency	0	100,000	100,000	514,370	315,670
Debt service	111,000	106,640	106,640	102,000	96,800
<b>Total Landfill Fund</b>	<b>611,000</b>	<b>506,640</b>	<b>851,640</b>	<b>941,530</b>	<b>762,470</b>
<b>Central Inspection</b>					
Transfer to General Fund - Fire positions	100,360	104,310	104,310	104,310	104,310
Transfer to General Fund - City Manager	21,860	22,730	23,410	24,110	24,840
<b>Total Central Inspection</b>	<b>122,220</b>	<b>127,040</b>	<b>127,720</b>	<b>128,420</b>	<b>129,150</b>

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1994/95 ANNUAL BUDGET

	1992 Actual	1993 Adopted	1993 Revised	1994 Adopted	1995 Approved
<b>Airport</b>					
Debt service	5,688,531	2,967,960	5,253,860	4,959,540	5,171,340
<b>Total Airport</b>	<b>5,688,531</b>	<b>2,967,960</b>	<b>5,253,860</b>	<b>4,959,540</b>	<b>5,171,340</b>
<b>Golf</b>					
Debt service	237,890	310,950	250,750	297,820	283,350
<b>Total Golf</b>	<b>237,890</b>	<b>310,950</b>	<b>250,750</b>	<b>297,820</b>	<b>283,350</b>
<b>Metropolitan Transit</b>					
Debt service	16,279	132,560	136,540	176,000	323,400
Contingency (Transit Center)	0	90,000	0	0	0
<b>Total Metropolitan Transit</b>	<b>16,279</b>	<b>222,560</b>	<b>136,540</b>	<b>176,000</b>	<b>323,400</b>
Note: For Water and Sewer Utility capital equipment see capital outlay list					
<b>Sewer Utility</b>					
Debt service	5,446,134	6,429,610	4,208,700	4,412,600	5,101,600
Engineering overhead transfer	26,000	67,580	67,580	67,580	67,580
Payment in lieu of taxes	860,898	961,000	961,000	1,016,000	1,016,000
Public service fee	0	172,000	172,000	172,000	172,000
Contingency	0	250,000	135,000	150,000	150,000
Capital outlay	721,100	629,590	712,660	711,350	661,000
Inventory	71,744	0	0	0	0
Bond amortization	31,383	0	0	0	0
<b>Total Sewer Utility</b>	<b>7,157,259</b>	<b>8,509,780</b>	<b>6,256,940</b>	<b>6,529,530</b>	<b>7,168,180</b>
<b>Water Utility</b>					
Debt service	7,179,454	7,971,570	6,823,770	7,363,230	8,455,090
Management Intern transfer	22,900	22,900	22,900	22,900	22,900
Fire mechanic transfer	32,000	32,000	35,150	35,490	35,460
Cross connection transfer	44,520	48,020	48,020	0	0
Engineering overhead transfer	67,580	67,580	67,580	67,580	67,580
Safety Officer transfer	0	35,650	35,650	35,650	35,650
Resource conservation transfer	191,280	300,000	300,000	300,000	300,000
Payment in lieu of taxes	1,261,998	1,262,000	1,262,000	1,290,000	1,290,000
Public service fee	0	228,000	228,000	228,000	228,000
Contingency	0	130,000	118,600	130,000	130,000
Capital outlay	5,000,503	2,326,890	2,183,020	2,355,540	2,120,850
Inventory	117,004	0	0	0	0
<b>Total Water Utility</b>	<b>13,917,239</b>	<b>12,424,610</b>	<b>11,124,690</b>	<b>11,828,390</b>	<b>12,685,530</b>
<b>Data Center</b>					
Debt - principal	978,233	1,042,873	1,042,873	491,535	0
Debt - interest	168,653	93,297	93,297	29,355	0
Fixed asset system	0	0	25,000	620	620
Capital projects management system	0	0	383,000	27,000	27,000
Geographic information system	0	0	0	95,780	73,290
System analyst	0	0	0	30,940	30,940
Clerk 1	0	0	0	19,760	20,790
Office modification	0	0	0	25,000	0
Contingency	0	174,570	90,000	90,000	90,000
<b>Total Data Center</b>	<b>1,146,886</b>	<b>1,310,740</b>	<b>1,634,170</b>	<b>809,990</b>	<b>242,640</b>

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## EXPLANATION OF "OTHER" ON LINE ITEM DETAIL PAGES OF THE 1994/95 ANNUAL BUDGET

	1992 Actual	1993 Adopted	1993 Revised	1994 Adopted	1995 Approved
<b>Fleet and Buildings</b>					
Central Maintenance Facility - debt service	41,082	39,600	39,600	37,920	36,230
<b>Total Fleet and Buildings</b>	<b>41,082</b>	<b>39,600</b>	<b>39,600</b>	<b>37,920</b>	<b>36,230</b>
<b>Self-Insurance Fund</b>					
Tort Management - tort liability claims	246,865	528,840	524,070	524,280	528,840
Group Health - premium refunds	0	6,000	6,000	6,000	6,000
Group Life - death benefits	424,000	450,000	500,000	550,000	550,000
Group Life - refunds	0	50,000	0	0	0
Group Life - transfer to Group Health	0	0	0	0	0
Risk Management - claims	5,000	0	0	0	0
Risk Management - contingency	0	500,000	500,000	520,530	520,520
Workers Comp - contingency	0	0	0	20,530	20,510
<b>Total Self-Insurance Fund</b>	<b>675,865</b>	<b>1,534,840</b>	<b>1,530,070</b>	<b>1,621,340</b>	<b>1,625,870</b>
<b>Telecommunications</b>					
Contingency	0	33,710	33,710	34,380	34,380
Inventory	79,968	0	0	0	0
<b>Total Telecommunications</b>	<b>79,968</b>	<b>33,710</b>	<b>33,710</b>	<b>34,380</b>	<b>34,380</b>
<b>Stationery Stores</b>					
Stores - contingency	0	23,620	23,620	24,090	24,570
Stores - inventory	446,708	0	0	0	0
Micrographics - contingency	0	18,440	18,440	18,860	19,230
Print Shop - contingency	0	57,990	57,990	58,740	59,900
Print Shop - inventory	0	0	0	0	0
<b>Total Stationery Stores</b>	<b>446,708</b>	<b>100,050</b>	<b>100,050</b>	<b>101,690</b>	<b>103,700</b>

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 ADOPTED			1995 APPROVED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
<b>GENERAL FUND</b>									
City Council	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
City Manager	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
General Government									
Personnel	17.00	17.00	17.00	16.00	16.00	16.00	16.00	16.00	16.00
Public and Intergovernmental Affairs									
Public Information	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intergovernmental Affairs	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Property Management	2.00	2.00	2.00	7.00	7.00	7.00	7.00	7.00	7.00
<b>Total General Government</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
Department of Finance									
Director's Office									
Administration	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Treasury	22.00	18.00	20.25	22.00	18.00	20.25	22.00	18.00	20.25
Financial Management									
Financial Planning and Research	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Central Accounting	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Special Assessments	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Management Services									
Purchasing	10.00	9.00	9.50	10.00	9.00	9.50	10.00	9.00	9.50
Records	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Benefits	3.00	2.00	2.50	3.00	3.00	3.00	3.00	3.00	3.00
<b>Total Department of Finance</b>	<b>70.00</b>	<b>64.00</b>	<b>67.25</b>	<b>69.00</b>	<b>64.00</b>	<b>66.75</b>	<b>69.00</b>	<b>64.00</b>	<b>66.75</b>
<b>Law</b>	<b>22.00</b>	<b>20.00</b>	<b>21.00</b>	<b>22.00</b>	<b>20.00</b>	<b>21.00</b>	<b>22.00</b>	<b>20.00</b>	<b>21.00</b>
Municipal Court									
Clerk's Office	43.00	43.00	43.00	39.00	39.00	39.00	39.00	39.00	39.00
Probation Office	18.00	18.00	18.00	16.00	16.00	16.00	16.00	16.00	16.00
Warrant Office	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
<b>Total Municipal Court</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>
Community Facilities									
Century II	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
Expo Hall	8.00	5.00	6.50	8.00	5.00	6.50	8.00	5.00	6.50
Omnisphere	7.00	4.00	5.50	7.00	4.00	5.50	7.00	4.00	5.50
Historical Museum	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Community Facilities</b>	<b>35.00</b>	<b>29.00</b>	<b>32.00</b>	<b>35.00</b>	<b>29.00</b>	<b>32.00</b>	<b>35.00</b>	<b>29.00</b>	<b>32.00</b>
Fire Department									
Administration	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00
Operations	345.00	345.00	345.00	345.00	345.00	345.00	345.00	345.00	345.00
Prevention	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Fire Service Expansion	0	0	0	11	11	11	11	11	11
<b>Total Fire Department</b>	<b>381.00</b>	<b>381.00</b>	<b>381.00</b>	<b>392.00</b>	<b>392.00</b>	<b>392.00</b>	<b>392.00</b>	<b>392.00</b>	<b>392.00</b>
Police Department									
Field Services Bureau	401.00	401.00	401.00	401.00	401.00	401.00	401.00	401.00	401.00
Investigations Bureau	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00	111.00
Support Services Bureau	148.00	148.00	148.00	148.00	148.00	148.00	148.00	148.00	148.00
Community Policing Project	0.00	0.00	0.00	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total Police Department</b>	<b>660.00</b>	<b>660.00</b>	<b>660.00</b>	<b>670.00</b>	<b>670.00</b>	<b>670.00</b>	<b>670.00</b>	<b>670.00</b>	<b>670.00</b>
Human Services									
Citizen Rights and Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Housing Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Human Services</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>



# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 ADOPTED			1995 APPROVED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
<b>Public Works</b>									
Administration	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
Natural Resources	10.00	3.00	3.50	11.00	4.00	5.00	4.00	4.00	4.00
Fleet and Buildings	60.00	52.00	56.00	91.00	80.00	85.75	91.00	80.00	85.75
Engineering	99.00	91.00	93.00	97.00	89.00	91.00	97.00	89.00	91.00
Maintenance									
Noxious Weeds	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Weed Mowing	18.00	9.00	13.50	0.00	0.00	0.00	0.00	0.00	0.00
Traffic Control	38.00	28.00	33.00	37.00	27.00	32.00	37.00	27.00	32.00
Street Maintenance	93.00	84.00	90.33	93.00	84.00	90.33	93.00	84.00	90.33
Street Cleaning	34.00	28.00	31.00	31.00	25.00	28.00	31.00	25.00	28.00
<b>Total Public Works</b>	<b>359.00</b>	<b>302.00</b>	<b>327.33</b>	<b>364.00</b>	<b>313.00</b>	<b>336.08</b>	<b>357.00</b>	<b>313.00</b>	<b>335.08</b>
<b>Community Health</b>									
Lot Mowing/Pool Inspections	8.00	1.00	2.75	8.00	1.00	2.75	8.00	1.00	2.75
Animal Control	19.00	18.00	18.50	19.00	18.00	18.50	19.00	18.00	18.50
<b>Total Community Health</b>	<b>27.00</b>	<b>19.00</b>	<b>21.25</b>	<b>27.00</b>	<b>19.00</b>	<b>21.25</b>	<b>27.00</b>	<b>19.00</b>	<b>21.25</b>
<b>Park Department</b>									
Administration	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Landscape and Forestry									
Basic Services	72.00	53.00	60.25	72.00	53.00	60.25	72.00	53.00	60.25
Contracted Services	12.00	4.00	7.00	12.00	4.00	7.00	12.00	4.00	7.00
Botanica	8.00	4.00	6.00	8.00	4.00	6.00	8.00	4.00	6.00
Park Maintenance	136.00	77.00	95.50	137.00	77.00	97.50	137.00	77.00	98.00
Recreation Programs	528.00	30.00	139.50	528.00	30.00	139.50	528.00	30.00	139.50
<b>Total Park Department</b>	<b>765.00</b>	<b>177.00</b>	<b>317.25</b>	<b>766.00</b>	<b>177.00</b>	<b>319.25</b>	<b>766.00</b>	<b>177.00</b>	<b>319.75</b>
<b>Library</b>	<b>128.00</b>	<b>84.00</b>	<b>106.00</b>	<b>128.00</b>	<b>84.00</b>	<b>106.00</b>	<b>128.00</b>	<b>84.00</b>	<b>106.00</b>
<b>Art Museum</b>	<b>20.00</b>	<b>18.00</b>	<b>18.75</b>	<b>20.00</b>	<b>18.00</b>	<b>18.75</b>	<b>20.00</b>	<b>18.00</b>	<b>18.75</b>
<b>TOTAL GENERAL FUND</b>	<b>2,591.00</b>	<b>1,878.00</b>	<b>2,075.83</b>	<b>2,614.00</b>	<b>1,907.00</b>	<b>2,104.08</b>	<b>2,607.00</b>	<b>1,907.00</b>	<b>2,103.58</b>
<b>SPECIAL REVENUE FUNDS</b>									
<b>Special Alcohol/Drug Funds</b>									
Human Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Landfill</b>									
Public Works	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Central Inspection</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>	<b>64.00</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>	<b>69.00</b>

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 ADOPTED			1995 APPROVED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
<b>ENTERPRISE FUNDS</b>									
Airport	110.00	106.00	106.50	110.00	106.00	106.50	110.00	106.00	106.50
Golf Course System	48.00	14.00	29.75	48.00	14.00	29.75	48.00	14.00	29.75
Metropolitan Transit Authority									
Administration	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Bus Operators	73.00	67.00	70.00	73.00	67.00	70.00	73.00	67.00	70.00
Maintenance personnel	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Total Metropolitan Transit	101.00	95.00	98.00	101.00	95.00	98.00	101.00	95.00	98.00
Sewer Utility									
Sewage Treatment	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00	70.00
Sewer Maintenance	90.00	90.00	90.00	74.00	74.00	74.00	74.00	74.00	74.00
Total Sewer Utility	160.00	160.00	160.00	144.00	144.00	144.00	144.00	144.00	144.00
Water Utility									
Administration	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Customer Service	71.00	53.00	66.33	74.00	55.00	69.25	74.00	55.00	69.25
Transmission and Distribution	68.00	61.00	63.25	61.00	59.00	60.50	61.00	59.00	60.50
Production and Pumping	54.00	47.00	48.75	51.00	43.00	45.25	51.00	43.00	45.25
System Planning & Development	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00	10.00
Total Water Utility	207.00	175.00	192.33	202.00	173.00	191.00	202.00	173.00	191.00
Storm Water Utility	20.00	20.00	20.00	28.00	28.00	28.00	28.00	28.00	28.00
<b>TOTAL ENTERPRISE FUNDS</b>	<b>646.00</b>	<b>570.00</b>	<b>606.58</b>	<b>633.00</b>	<b>560.00</b>	<b>597.25</b>	<b>633.00</b>	<b>560.00</b>	<b>597.25</b>
<b>INTERNAL SERVICE FUNDS</b>									
Data Center	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Fleet and Buildings	57.00	57.00	57.00	58.00	58.00	58.00	58.00	58.00	58.00
Self-Insurance Fund									
Risk Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Safety Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Self Insurance Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Telecommunications	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Stationery Stores	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>79.00</b>	<b>79.00</b>	<b>79.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>

# CITY OF WICHITA 1994/95 ANNUAL BUDGET

## POSITION INVENTORY: THREE-YEAR COMPARISON OF HEADCOUNT, FULL-TIME AND FULL-TIME EQUIVALENTS (LOCALLY FUNDED)

	1993 REVISED			1994 ADOPTED			1995 APPROVED		
	Hdcnt	FT	FTE	Hdcnt	FT	FTE	Hdcnt	FT	FTE
<b>CITY-COUNTY FUNDS</b>									
Emergency Communications	62.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00	62.00
Flood Control	24.00	19.00	21.50	15.00	15.00	15.00	15.00	15.00	15.00
Community Health									
Administration	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00
Environmental Health	24.00	24.00	24.00	25.00	25.00	25.00	25.00	25.00	25.00
Water Quality Cross Connection	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Health	34.00	34.00	34.00	32.00	32.00	32.00	32.00	32.00	32.00
<b>Total Community Health</b>	<b>71.00</b>	<b>71.00</b>	<b>71.00</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>
Metropolitan Area Planning	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00
<b>TOTAL CITY-COUNTY FUNDS</b>	<b>180.00</b>	<b>175.00</b>	<b>177.50</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>	<b>170.00</b>
<b>TOTAL LOCALLY FUNDED POSITIONS</b>	<b>3,565.00</b>	<b>2,771.00</b>	<b>3,007.91</b>	<b>3,567.00</b>	<b>2,787.00</b>	<b>3,021.33</b>	<b>3,560.00</b>	<b>2,787.00</b>	<b>3,020.83</b>

**PAY RATES**

Effective January 2, 1993  
(Revised 3-19-93)

1. **Pay Plans**

Schedules of standard pay plans and ranges followed by a schedule of position classifications listed with corresponding pay ranges and rates

- a. Hourly rates and the pay range numbers for positions in which employees are treated as non-exempt from the overtime provisions of the Fair Labor Standards Act (FLSA)

<b><u>Pay Range</u></b>	<b><u>A</u></b>	<b><u>B</u></b>	<b><u>C</u></b>	<b><u>D</u></b>	<b><u>E</u></b>	<b><u>F</u></b>
407	4.25	4.35	4.50	4.65	4.80	5.00
410	4.50	4.75	5.00	5.25	5.50	* 6.00
414	5.25	5.50	5.75	6.00	6.25	* 7.00
415	5.50	5.75	6.00	6.25	6.50	* 7.25
420	5.75	6.00	6.50	7.25	8.00	9.00
506	4.25	4.35	4.50	4.65	4.80	5.00
510	4.75	5.00	5.25	5.50	5.75	6.00
515	5.50	5.75	6.00	6.25	6.50	6.75
519	6.25	6.50	6.75	7.00	7.50	8.00
523	7.50	8.00	8.50	9.00	9.50	10.00
529	10.50	11.00	11.50	12.00	12.50	13.00
602	4.25	4.50	4.75	5.00	5.25	5.50
606	5.3522	5.5967	5.9256	6.2270	6.5437	6.9126
607	5.5332	5.7907	6.1360	6.4534	6.7869	7.1754
608	5.7250	5.9964	6.3591	6.6936	7.0453	7.4542
609	5.9291	6.2149	6.5957	6.9479	7.3184	7.7498
610	6.1444	6.4455	6.8457	7.2167	7.6074	8.0632
611	6.3731	6.6908	7.1121	7.5036	7.9163	8.3951
612	6.6155	6.9500	7.3929	7.8051	8.2401	8.7464
613	6.8725	7.2256	7.6919	8.1269	8.5864	9.1197
614	7.1450	7.5173	8.0078	8.4667	8.9518	9.5152
615	7.4340	7.8267	8.3433	8.8275	9.3397	9.9342
616	7.7400	8.1539	8.6978	9.2082	9.7489	10.3782
617	8.0639	8.5012	9.0743	9.6138	10.1851	10.8496
618	8.4080	8.8702	9.4750	10.0453	10.6495	11.3483
619	8.7727	9.2602	9.8973	10.4991	11.1372	11.8772
620	9.1589	9.6736	10.3449	10.9804	11.6545	12.4385
621	9.5684	10.1124	10.8212	11.4931	12.2063	13.0325
622	10.0029	10.5773	11.3244	12.0338	12.7872	13.6628
623	10.4627	11.0698	11.8587	12.6088	13.4060	14.3308
624	10.9503	11.5924	12.4256	13.2192	14.0631	15.0389
625	11.4677	12.1458	13.0248	13.8630	14.7549	15.7893
626	12.0156	12.7325	13.6616	14.5478	15.4918	16.5848
627	12.5965	13.3550	14.3362	15.2746	16.2740	17.4279

PAY RATES (Continued)

<u>Pay Range</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
** 691						
24 Hour Shift	7.4734	7.9071	8.4705	8.9992	9.5757	10.2363
40 Hour Week	10.4627	11.0698	11.8587	12.6088	13.4060	14.3308
** 692						
24 Hour Shift	8.1912	8.6755	9.3034	9.9021	10.5392	11.2781
40 Hour Week	11.4677	12.1458	13.0248	13.8630	14.7549	15.7893
** 693						
24 Hour Shift	8.5825	9.0947	9.7583	10.3913	11.0656	11.8463
40 Hour Week	12.0156	12.7325	13.6616	14.5478	15.4918	16.5848
** 694						
24 Hour Shift	8.9975	9.5393	10.2401	10.9104	11.6243	12.4485
40 Hour Week	12.5965	13.3550	14.3362	15.2746	16.2740	17.4279
722	10.4148	11.0178	11.6559	12.3309	13.0450	13.7990
723	10.8989	11.5359	12.2101	12.9237	13.6793	14.4788
724	11.4115	12.0847	12.7978	13.5529	14.3524	15.1997
*** 725	11.8344	12.6391	13.4439	14.2486	15.0534	15.8581
726	12.8445	13.6156	14.4330	15.2996	16.2181	17.1924
*** 727	12.3833	13.1307	13.9230	14.7634	15.6543	16.5980
821	10.0319	--	--	--	--	--
824	12.1428	12.8363	13.5706	14.3483	15.1719	16.0446
** 891						
24 Hour Shift	7.9402	8.3838	8.8533	9.3499	9.8753	10.4299
40 Hour Week	11.1163	11.7373	12.3946	13.0899	13.8254	14.6018
** 892						
24 Hour Shift	8.6734	9.1688	9.6933	10.2488	10.8371	11.4604
40 Hour Week	12.1428	12.8363	13.5706	14.3483	15.1719	16.0446

\* These rates are established for supervisory positions only.

\*\* Hourly rates in this pay range that are designated "24 Hour Shift" are for fire protection positions assigned to work 24 hour shifts with schedules based on a 27 day work period. The rates designated "40 Hour Week" are provided to accommodate the need to assign an employee in a position classification prescribed to one of these ranges to a duty requiring that work be performed during a 40 hour per week schedule.

\*\*\* Hourly rates in this pay range are for law enforcement positions assigned to work 85-hour schedules based on a 14-day work period.

b. Pay rates for the commissioned positions that are exempt from the overtime provisions of the Fair Labor Standards Act (FLSA). Wages are expressed in minimum, midpoint and maximum annual rates.

PAY RATES (Continued)

<u>Pay Range</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
729	30,132	35,349	40,567
827	28,158	32,815	37,472
828	29,500	34,429	39,359
829	30,922	36,140	41,358
830	31,638	37,140	42,642
831	33,236	39,063	44,889

- c. Pay rates the Exempt Pay Plan. Wages are expressed in minimum, midpoint and maximum annual rates.

<u>Pay Range</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
120	22,038	26,445	30,853
119	23,580	28,296	33,012
118	25,230	30,276	35,324
117	26,996	32,396	37,796
116	28,887	34,664	40,441
115	30,909	37,091	43,272
114	33,073	39,687	46,301
113	35,387	42,465	49,542
112	37,865	45,437	53,011
111	40,515	48,618	56,721

- d. Pay rates for the Management Pay Plan. Wages are expressed in minimum, midpoint and maximum annual rates.

<u>Pay Range</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
010	32,940	41,175	49,410
009	35,411	44,264	53,117
008	38,066	47,584	57,100
007	40,921	51,152	61,382
006	43,991	54,988	65,986
005	47,290	59,113	70,935
004	50,837	63,546	76,255
003	54,650	68,312	81,974
002	58,748	73,435	88,122
001	63,154	78,942	94,732
091	44,588	55,697	66,807

## NOTES

## EMPLOYEE BENEFITS

### SUMMARY OF EMPLOYEE BENEFITS FOR 1994

The 1994 adopted budget was developed based on the rates below and do not reflect subsequent administrative and City Council actions. If actual rates have been changed, they will be reflected in the 1994 revised budget.

	Civilian	Commissioned
Social Security (FICA)	7.65%	1.45%
Retirement/pension	9.50%	23.30%
Workers' compensation	By department	By department
Unemployment compensation	.15%	.15%
Health insurance (average per employee)	\$2,522	\$2,522
Life insurance	.16%	.16%

#### Employee Retirement

**Wichita Employee Retirement.** Permanent full-time employees, except Police and Fire department commissioned staff, are members of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan (No.1, 6.4%, or No., 2, 4.1%) for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1993 rate is 10.0% of salaries, the 1994 rate is 9.5% of salary, and the 1995 rate is estimated at 9.4% of salary. The liability of the City is reduced as Plan No. 1 employees retire or leave the system.

**Police and Fire Retirement.** Permanent full-time commissioned employees of the Police and Fire departments are members of this retirement system. Employee contribution rates (percent of salary) are fixed and dependent upon the retirement plan for which the employee is eligible. City of Wichita contributions are based on actuarial recommendations. The 1993 rate for the City is 22.9%, the 1994 and 1995 rate is 23.3% of salary.

#### Social Security (FICA)

Social Security contribution rates are established by the Federal government. Equal shares (percent of salary) are paid by the employer (7.65%) and the employee (7.65%). The rate is applied only to the first \$56,700 on an employee's salary. For commissioned Police and Fire Employees (since April 1, 1986) the City budgets 1.45% (Medicare portion only).

#### Unemployment

The City of Wichita contributes .15% of total salaries toward unemployment insurance. The contribution rate is established by the State of Kansas and is reduced from .28% beginning in 1993.



## Health Insurance

The City of Wichita offers two optional health insurance plans. Contribution to the plans is on a 75%/25% split, with the City paying 75% of premiums. For budgetary purposes, the amount charged to departments is computed through a weighted average of both plan options and single or family coverage. Departments are charged \$2,193 per full-time employee in 1993. The rate rises to \$2,522 in 1994.

## Life Insurance

Optional term life insurance is available to permanent full-time employees. Coverage is based on employee salary levels and approximates twice the salary. Contribution rates are based on one-third employee, one-third employer, and one-third fund interest revenue. Additional Accidental Death and Dismemberment coverage is available at 100% cost to the employee. The City of Wichita contribution rate equates to .16% of salary in 1993, 1994 and 1995.

## Workers' Compensation

The City of Wichita's contribution rate for Workers' Compensation varies by department and is determined by utilization history. Rates range from 0.47% to 3.93% in 1993. A 15% increase in rates for 1994 and 1995 is budgeted based on actual and anticipated increases for medical services. The 1994 rates range from 0.54% to 4.52% of salary.

Department	1994 Rate
City Manager	1.61%
Finance	0.68%
Law	0.54%
Municipal Court	0.86%
Fire	4.14%
Police	2.54%
Emergency Communications	0.77%
Library	0.86%
Art Museum	1.12%
Human Services	0.70%
Public Works	4.41%
City/County Health	1.88%
City/County Planning	1.25%
Metropolitan Transit	2.94%
Park	3.61%
Water and Sewer	4.52%
Airport	1.95%

# EXPLANATION OF OBJECT CODES

Object No.	Title	Subobj. No.	Title	Object No.	Title	Subobj. No.	Title
110	Regular Salaries	1100	Bi-weekly Wages	250	Professional Services	2403	Boiler Insurance
		1101	Longevity			2404	Loss Reserve
		1102	Education Pay			2405	BC/BS Health Insurance
		1103	EMT Pay			2406	Equicor Health Insurance
		1104	Shift Differential			2407	A.D.&D. Premium - Voluntary
		1105	Hazard Duty Pay			2499	Other Insurance
		1106	\$50,000 Group Life Insurance			2500	Certification Fees
		1190	Accrual			2501	Pre-Employment Expenses
		1199	Other			2502	Medical & Laboratory Services
						2503	Studies/Consultants
120	Special Salaries	1200	Part Time Wages	260	Data Processing	2504	Engineering
		1201	Limited Seasonal Wages			2505	Contractors
		1202	MTA Drivers/Maint. Staff			2506	Legal Services
		1203	Paid Leaves			2507	Audits
		1204	Clothing Allowance			2508	Temporary Help Services
		1205	Auto Allowance			2599	Other Professional Services
		1206	Acting Officer Pay			2600	Data Center Charges
		1207	Workers' Comp Pay			2601	Maint. - Data Equipment
		1223	Injury Leave			2602	Sedg Co Data Center Charges
		1227	Workers' Comp Pay - Disaster			2699	Other Data Processing Charges
130	Overtime	1299	Other	270	Equipment Charges	2700	Motor Pool - Scheduled Charges
		1300	Premium Overtime			2701	Motor Pool - Unscheduled Charges
		1301	Straight Overtime			2702	Lease/Rent - Equipment
		1302	Court Appearance			2703	Maintenance - Equipment
140	Employee Benefits	1303	Holiday Pay			2704	Car Washes
		1400	F.I.C.A.			2705	Outside Services
		1401	Wichita Employee Retirement			2706	Towel Rental Service
		1402	Police & Fire Pension			2707	Cylinder Rental - Compressed Gas
		1403	Workers' Comp			2799	Other Equipment Charges
		1404	Unemployment Comp	280	Buildings and Grounds Charges	2800	CMF Charges
		1405	Group Health Insurance			2801	Building Lease/Rent
		1406	Group Life Insurance			2802	Maintenance of Grounds
		1407	Central States - MTA			2803	Maintenance of Buildings
		1409	Other			2804	Pest Control Services
		1410	Tuition Reimbursement			2805	Janitorial Services
210	Utilities	2100	Electricity			2899	Other Buildings/Grounds Charges
		2101	Gas - KPL	290	Other Contractuals	2900	City Administrative Charges
		2102	Gas - ARKLA			2901	Water Administrative Charges
		2103	Heating Oil			2902	Advertising
		2104	Water			2903	Directories
		2105	Sewer			2904	Codes and Manuals
		2106	Landfill			2905	Periodicals
		2107	Trash Service			2906	Membership Dues
		2108	Hazardous Waste Spills			2907	Rent & Rent Assistance
		2199	Other			2908	Bad Debt Expense
220	Communications	2200	PBX - Line Charges			2909	Recording Costs
		2201	PBX - Instrument Charges	310	Office Supplies	2910	Transportation Services - MTA
		2202	Moves & Changes			2911	Diesel Fuel Tax
		2203	Long Distance Service			2912	City Admin Charges - Projects
		2204	Local Service			2913	Flex Spending Admin Charges
		2205	Special Circuits			2999	Other Contractuals
		2206	Pagers and Mobile Phones			3100	Printing & Graphics - Internal
		2207	Postage - Regular			3101	Printing & Graphics - External
		2208	Postage - Special (Certified)			3102	Photocopying
		2209	Postage - Postcards			3103	Micro Computing Software
230	Transportation and Training	2210	Shipping & Freight			3104	Petty Cash
		2211	Express Mail	320	Clothing and Towels	3105	Preprinted Forms
		2212	CATV (Cable)			3106	Stationery Stores
		2213	Emergency Telephone Charges			3107	Microfilming
		2299	Other			3108	Computer Paper
		2300	Auto Tags & Titles			3109	Mainframe Software
		2301	Meals - Lodging Allowance			3199	Other Office Supplies
		2302	Out-of-Town Registration			3200	Towel Service
		2303	In-Town Registration			3201	Cleaning
		2304	Training Consultants			3202	Coveralls
		2305	Prospective Employee Interview	330	Chemicals	3203	Protective Clothing
240	Insurance	2306	Moving Costs - New Employee			3204	Uniforms (Allowance Vouchers)
		2307	Employee In-Town Mileage			3205	Uniform Leather Goods
		2308	Transportation Out-of-Town			3299	Other Clothing
		2310	Turnpike Fees & Charges			3300	Amonia
		2399	Other Transportation			3301	Bulk Chlorine
		2400	Building and Contents			3302	Cylinder Chlorine
		2401	Vehicle Liability				
		2402	General Liability				

# EXPLANATION OF OBJECT CODES

Object No.	Title	Subobj. No.	Title	Object No.	Title	Subobj. No.	Title
		3303	Polyelectrolyte			3807	Training Equipment
		3304	Polymer			3808	Library Materials
		3305	Lime			3809	Films
		3306	Phosphate			3810	Lawn Care Equipment
		3307	Calcium Chloride			3811	Handtools
		3308	Carbon Dioxide			3812	Recreational Equipment
		3309	Sulfur Dioxide			3899	Other Non-capitalized Equipment
		3310	Potassium Permanganate				
		3311	Odor Control Chemicals	390	Other Commodities	3900	Custodial Supplies
		3399	Other Chemicals			3901	Photography Supplies
340	Equipment Parts	3400	Computers and Printers			3902	Garden/Grounds Supplies
		3401	Communication Equipment			3903	Food Supplies
		3402	Audio/Visual Equipment			3904	Medical Supplies
		3403	Automotive			3905	Compensating Use Tax
		3404	Trucks/Heavy Equipment			3999	Other Commodities
		3405	Helicopter	410	Land	4100	Park Sites
		3406	Lawn Care Equipment			4101	Dump Sites
		3407	Building Equipment			4102	Fire Station Sites
		3408	Pumps			4199	Other
		3409	Motors				
		3410	Electrical Equipment	420	Buildings	4200	Water Systems
		3411	Chemical Feeders			4201	Electrical
		3412	Tool Repair			4202	Carpeting & Window Treatment
		3415	Sublet Repairs			4203	Heating/Cooling Systems
		3416	Fire Hydrant Repair Parts			4204	Improvements
		3417	Shop Supplies			4299	Buildings, Other
		3499	Other Equipment Parts				
350	Materials	3500	Lumber	430	Improvements Other Than Bldgs.	4300	Fire Hydrants
		3501	Cement			4301	Park Equipment
		3502	Concrete			4302	Permanent Signs
		3503	Hot - Mix Asphalt			4303	Recreational Equipment
		3504	Cold - Mix Asphalt			4304	Sidewalks
		3505	Emulsified Asphalt			4305	Swimming Pools
		3506	Gravel & Stone			4306	Traffic Signals
		3507	Sand			4307	Utility Lines
		3508	Salt			4399	Other Improvements
		3509	Kiln Dust	440	Office Equipment	4400	Furniture
		3510	Top Soil			4401	Microcomputers/Printers
		3511	Gaskets			4402	Typewriters
		3512	Limestone			4499	Other Office Equipment
		3513	Meter Repair Supplies				
		3514	Steel	450	Vehicular Equipment	4501	Automobile/Station Wagons
		3515	Welding Supplies			4502	Light Trucks/Vans
		3516	Water Distr. System Parts			4503	Heavy Trucks
		3517	Dirt Cuts			4504	Motorcycles/Scooters
		3550	Inventory Charges - Projects			4505	Powered Construction Equipment
		3597	Weatherization Materials			4506	Non-Powered Construction Equip.
		3598	LC/NC Weatherization Materials			4507	Fire Apparatus
		3599	Other			4599	Other Vehicle/Vehicle Equipment
360	Equipment Supplies	3600	Auto Batteries	460	Operating Equipment	4601	Audio (Radios, Recorders, etc.)
		3601	Non-Auto Batteries			4602	Video (Cameras, etc.)
		3602	Tires			4603	Audio-Visual (Projectors, etc.)
		3603	Lubricants			4604	Data Processing Equipment
		3604	Diesel Fuel			4605	Tools & Shop Equipment
		3605	Unleaded Fuel			4606	Lawn Care
		3606	Gasoline			4607	Firearms & Weapons
		3607	Propane				
		3608	Fluids	510	Interfund Transfers	5100	Contributions to Other Funds
		3609	Antifreeze			5101	Reimbursement to Other Depts
		3610	Fuel Purchases (Credit Card)			5102	Contributions to City (Water)
		3698	Purchased Fuel Tax				
		3699	Other Equipment Supplies	520	Debt Service	5200	Principal - G.O.
370	Building Parts	3700	Appliances			5201	Principal - Special
		3701	Garage & Shop Equipment			5202	Principal - Revenue Bonds
		3702	Building Repair Parts			5203	Interest - G.O.
		3703	Facility Repair Parts			5204	Interest - Special
		3799	Other Building & Contents Parts			5205	Interest - Revenue Bonds
						5206	Bond Insurance Expense
380	Non-capitalizable Equipment	3800	Communication Equipment			5207	Fiscal Paying Agent Fees
		3801	Data Processing Equipment			5208	Interest Expense - Temp. Notes
		3802	Firearms & Other Weapons			5209	Water - Cheney Reservoir Principal
		3803	Lab Equipment			5210	Water - Cheney Reservoir Interest
		3804	Safety Equipment			5211	Bond Amortization Expense
		3805	Maintenance Equipment	530	Other Nonoperating Expenses	5300	Contingency
		3806	Office Equipment & Furniture			5301	Refunds

## EXPLANATION OF OBJECT CODES

Object No.	Title	Subobj. No.	Title
		5302	Tort Liability Claims
		5304	Insurance Benefits
		5305	Depreciation
		5306	In-Kind Expenses
		5307	Water Franchise Fees
		5308	Engineering Overhead Expense
		5309	Death Benefits
		5310	Indirect Labor Charges
		5321	Taxes Withheld - Retirement
		5350	Miscellaneous Interest Expense
		5399	Indirect Charges/DA Center
540	Inventory Accounts	5400	Inventory for Sale
		5401	Inventory (Clearing Account)

## EMPLOYEE SUGGESTION AWARDS PROGRAM

The City of Wichita established the Employee Suggestion Awards Program in 1984. The goal is for increased efficiency in City operations, by generating and implementing practical suggestions and solutions from as many employees as possible. Employees are encouraged to submit suggestions that result in increased revenue, savings in time/money, improved quality of service and procedures, a safer work environment, and enhanced employee morale.

The Employee Suggestion Committee has received and reviewed 497 suggestions. Of these, 99 have been implemented, resulting in net first-year savings of more than \$258,000.

The program gives employees monetary awards for implemented suggestions. Implementation costs and awards are funded from savings generated by the suggestions.

---

### EMPLOYEE SUGGESTION PROGRAM AWARDS AND SAVINGS BY DEPARTMENT - 1984-1993

Department	Number Awarded	Gross First-year Savings	Implemen- tation Costs	Gross Savings Less Imp. Costs	Awards	Net First-year Savings
City Manager/ General Government	7	5,721	35	5,686	778	4,908
Finance	7	16,820	2,900	13,920	601	13,319
Fire	8	20,224	2,433	17,791	2,155	15,636
Health	7	17,368	1,896	15,472	606	14,866
Human Services	4	547	1,306	(759)	40	(719)
Metropolitan Transit	2	638	-0-	638	310	328
Municipal Court	9	78,729	148	78,581	2,353	76,228
Park	2	4,096	517	3,579	210	3,369
Police	7	10,234	-0-	10,234	1,167	9,067
Public Works	10	46,590	3,600	42,990	1,216	41,774
Water and Sewer	36	103,441	15,857	87,584	7,469	80,115
Subtotal	99	304,408	28,692	275,716	16,825	258,891

## SAVINGS INCENTIVE PROGRAM

The City Council approved \$500,000 in the 1990 budget for the establishment of a Savings Incentive Program. The program is intended to finance projects which result in reduced operating costs or increased revenues. Departments apply for short-term loans to implement approved projects, and use the savings or increased revenues to repay the loans (plus interest).

The program is open to General, City/County and Internal Service funds. Departments wishing to apply must submit a loan application with appropriate documentation to the Finance Department. Loan applications must conform to the City's administrative regulation covering the Savings Incentive Program, and final loan approval is made by the City Manager.

The following projects have been approved for funding through the Savings Incentive Program and the anticipated annual savings and/or revenues are identified. Proposed Savings Incentive Projects for 1994/1995 are on the following page.

### SAVINGS INCENTIVE PROJECTS

	Current Projects	Saving or Revenue Increase per year
1	<b><u>Telephone System Improvement.</u></b> A more technologically advanced trunk line will increase the number of incoming and outgoing calls to City departments while reducing operating costs. The project was initiated by the Department of Finance and accounted for in the Telecommunication Internal Service fund. The initial cost was \$19,097 and the loan plus interest was repaid in October, 1992.	7,850
2	<b><u>In-house Design Work for Engineering Projects.</u></b> This project involves the purchase of hardware and software to enable in-house detailed design of projects under \$10,000 currently contracted out. The initial equipment investment was \$49,874. The project was initiated by Public Works and the savings will accumulate in the capital projects fund. The loan is scheduled to be paid by the end of 1994. The December 31, 1992 outstanding principal balance is \$23,365.30 and interest accrued is \$3,322.85.	16,500
3	<b><u>Hematology Analyzer.</u></b> The Health Department is using the Savings Incentive Program to buy a new hematology analyzer in order to avoid high yearly maintenance costs (\$11,070) on the current unit. The new analyzer cost \$27,767 and the loan will be repaid over a three year period. The December 31, 1992 outstanding principal balance is \$18,506.69 and interest accrued is \$1,619.83.	11,070
4	<b><u>Computerized Inspection System.</u></b> This project involves the computerization of the fire permits inspection system. The new system will ensure reliable remittance and processing of fire inspection and permit fees. The initial cost of the computer system was \$83,389, which will be repaid over a three year period. This project was initiated by the Fire Department. The revenues will accumulate in the General Fund. The December 31, 1992 outstanding principal balance is \$52,198.90 and interest accrued is \$3,542.22	40,000
5	<b><u>Electrical Service Charge.</u></b> This project will enable Century II to have exclusive rights to install all electrical hook-ups within the facility. The charge to exhibitors for these electrical installations will constitute a new source of revenue for the General Fund. The initial cost to acquire the equipment was \$18,828.33 and will be repaid in 1993. The project was initiated by Century II. The December 31, 1992 outstanding principal balance is \$18,828.33 and interest accrued is \$662.71.	70,000

## SAVINGS INCENTIVE PROGRAM

6	<b>City Hall Lighting.</b> This project will retrofit all hall and elevator corridor lighting fixtures on floors 2 through 13 and the elevator corridor lights on the 1st floor. The fixtures will be retrofitted with a fluorescent type fixture resulting in a 75% energy savings. All fixtures will be lit as a result of this retrofit, rather than the present pattern of every-other-one. The new fixtures will provide wall accent lighting, higher lighting levels and a more uniformity in lighting. The project was initiated by Public Works and estimated cost is \$61,803. The project, once complete, will pay back principal and interest in three years.	28,650
	<b>Total current projects</b>	<b>174,070</b>

	<b>1994/1995 Projects</b>	
1	<b>Automated Parking Control.</b> Hand-held computer devices will replace the process of manually writing parking tickets. The computer devices will provide Parking Control Checkers with immediate information about the owner (i.e., outstanding warrants, habitual violation history) and identify stolen tags and vehicles. The system will also reduce data entry by downloading information to the main computer, eliminating the need for three data entry positions. Initial costs include \$75,000 for the system and \$25,000 for programming. The proposal has been submitted by Municipal Court.	45,000
2	<b>Computer system.</b> The purchase of computer hardware and software will upgrade and replace the Park department's current mini-computer system. It would establish a computer network system providing computer accessibility to City and Park employees in City Hall and at satellite locations. The current computer system is antiquated and approaching storage capacity. Currently only 2 terminals (three people) are assigned access to the City's mainframe, limiting accessibility for administration employees. Initial cost includes \$113,519 for 30 computers and 6 printers.	47,400
	<b>Total 1994/1995 projects</b>	<b>92,400</b>
	<b>Total Savings/Revenue Increase</b>	<b>266,470</b>

1993 CALENDAR for the 1994/95 BUDGET DEVELOPMENT PROCESS

1994 Annual Operating Budget  
and Capital Improvement Program (CIP)

February 23	Budget instructions presented to departments.
February 23 - March 5	Budget assistance seminars held in departments.
March 1	Capital Improvement Program materials sent to departments, City Council, CPOs, and agencies.
March 3, 4, and 10	Finance Overview Workshops
March 9	Financial Plan presented to City Council.
April 9	Department budget requests due in Finance.
May	CIP Administrative Committee holds program review.
May 3 - May 18	Management review.
May 24 - June 15	City Manager reviews the 1994/95 budget.
June 14	Draft CIP recommendations presented to City Manager.
July 6	Distribution of City Manager's Proposed 1994/95 budget.
July 12	City-County budget distributed to County administrators.
July 13	Informal hearing on the 1994/95 budget.
July 20 or 21	En banc hearing on the City-County budget. Informal hearing on the 1994/95 budget.
July 27	Informal hearing on the 1994/95 budget. City Council fixes levy and authorizes publication notice on the 1993 annual budget.
July 30	Last day for publication of notice of final hearing on the 1994 annual budget.
August 3	Informal hearing on the 1994/95 budget.
August 10	City Council formal hearing and formal adoption of the 1994 annual budget.
August 20	Proposed CIP published.
August 25	Last day for filing levies and 1994 budget with Sedgwick County Clerk (K.S.A. 79-1801 and 79-2930).
September 14	City Council adopts the proposed CIP, excluding Core Area.
September 28	City Council adopts the proposed Core Area CIP component.



THE CITY OF WICHITA

DEPARTMENT OF FINANCE

DATE April 7, 1993

TO Department Budget Preparers

FROM Budget Office

SUBJECT 1994/95 Budget -- Instructions

The first phase of budget development is nearly completed, with submittal of line-item detail budgets this week. Your comments confirm that this has been one of the most challenging budget development seasons in recent memory.

Additional information is needed to complete department submittals. Forms are attached to this memorandum and are due in the Finance Department/Budget Office on Monday, April 19.

1. Program Options Worksheet -- This is the same form used in meeting targeted bases. Use it to report strategic and low-priority options (generated following the City Manager's Department Head meeting).

In some cases, departments may already have prepared/submitted strategic and low-priority options. You do not need to copy these again.

As the budget process continues, departments may be asked to develop other options.

2. City of Wichita 1994 Budget & 1994-2003 Capital Improvement Program -- This is merely a copy of the form that departments already are completing for the CIP process (also due April 19). The form summarizes by project all ongoing operating costs associated with capital projects. Please submit a separate copy of these estimates for use in reviewing the operating budget.

3. Performance Measurements -- Departments may use the (attached) 1993/94 Performance Measurement pages and update them. For departments without performance measures reported in the 1993/94 document: Please report three (3) or four (4) key performance measures on the attached form, which uses the format of the current Performance Measures document.

This year, performance information will be more fully integrated into the budget process, and will be incorporated into the proposed budget document.

Finance staff will work closely with you in the next few weeks to complete information for the Budget Review Cabinet, City Manager and City Council. We applaud your persistence and hard work so far, and thank you in advance for your support as we prepare the best information possible for the decisions ahead.

Attachments

### PROGRAM OPTIONS SUMMARY

PROGRAM OPTION TITLE

RECOMMENDED IMPLEMENTATION DATE

**NARRATIVE DESCRIPTION AND IMPACTS:**

[illegible]

The net reduction or net increase numbers below should be developed on the Program Options worksheet. Use one worksheet for each year (1993 Revised, 1994 Approved(R), and 1994 Proposed.)

ANNUAL NET REDUCTION/SAVINGS:		ANNUAL NET INCREASE		ANNUAL NEW REVENUE	
1993 Revised	_____	1993 Revised	_____	1993 Revised	_____
1994 Approved(R)	_____	1994 Approved(R)	_____	1994 Approved(R)	_____
1995 Proposed	_____	1995 Proposed	_____	1995 Proposed	_____

384



## BUDGET DEVELOPMENT PROCESS ASSUMPTIONS AND TERMS

### BUDGET ASSUMPTIONS:

#### 1993 Revised

All adjustments must remain within the bottom line (adopted total). The bottom line should reflect the 1% planned savings. Reproject personal services to include changes in compensation for exempt employees and merit increases. Accommodate these and other changes by finding savings, including holding open a vacant position.

It is assumed that changes for 1993 will be minimal. However, revisions should include all changes resulting from formal actions of the City Council, the State of Kansas, or the Federal government. Documentation clearly showing the mandate should be included with the submittal, as well as the effective date of the formal action.

#### 1994 Approved (R)

An overall 2% increase is allowed for documented increases in the 200s (contractual services), 300s (commodities), and 400s (capital outlay). Use the 1993 reprojected personal services estimate.

If new programs have been formally mandated by the City Council, they may be added. A copy of the City Council Proceedings showing the formal City Council action must be included with the submittal. However, a program (not a "Statue of Liberty" program) costing an equal amount, must be identified and subtracted from the budget. Describe the deleted program on a Program Option Worksheet for possible restoration during budget development.

If the department has other programs (or department initiatives) that it wants considered, such programs should be presented on a Program Option Worksheet.

For all changes, the important guideline is that the overall bottom line for 200s, 300s, and 400s will not be greater than 2% of these account categories in the 1993 revised budget.

#### 1995 Proposed

Use the 1993 reprojected personal services estimate. Project the 200s, 300s, and 400s as projected for 1994 Approved (R), using the same guidelines for adding and reducing as for 1994 (R).

## EXPLANATION OF TERMS:

- Planned savings** These are underexpenditures that historically always occur, usually at the rate of at least 1.5% overall. In the past, planned savings have been budgeted at the fund level. For 1993 adopted, a 1% figure for planned savings was entered administratively at each department appropriation level, so department managers will have a clear understanding of their expenditure limits if the City is to stay within the total budget adopted by the City Council.
- 1994 Approved (R)** This is a revised or "(R)" version of the 1994 budget that was earlier approved by the City Council (that is, approved during process for adopting the 1993 budget). In the current budget development season, the 1994 Approved (R) budget will become the City Manager's recommended budget to the City Council for formal adoption. On the revolving two-year cycle, the City Council will "adopt" the budget it approved in the prior year. The term, "proposed," will be reserved for the budget two years out (that is, 1995, in the current budget development season) as it is being presented by the departments and the City Manager.
- To summarize: In July, 1993, the City Council will take action to adopt the 1994 Approved (R) Budget and to approve the 1995 Proposed Budget.
- Documented** Increases up to 2% will be allowed in the 200s, 300s, and 400s only if supporting materials are included. Acceptable materials for documentation include copies (current and prior year) of AVs, PVs, CVs, and PRs clearly showing that unit prices have increased over the former year. Also accepted are price listings by vendors (current and prior year). A general estimate by an industry or government forecast is not acceptable.
- "Statue of Liberty" program** This is a highly visible ("sacred cow") program that may or may not be supportive of basic community needs or central to a department mission. However, because of the program's political sensitivity or management preference, the program in all probability cannot be considered realistically for reduction. (Also known as a "Washington Monument" program.)

**DEPARTMENT BUDGET COORDINATORS  
1994/95 BUDGET**

DEPARTMENT/DIVISION	DIRECTOR	BUDGET COORDINATOR
Airport	Bailis Bell	Dwight Greenlee
Art Museum	Inez Wolins	Doug King
City Council		Carla Shull
City Manager	Chris Cherches	Sharon Hamrick
Central Inspection	Paul Steinbrenner	Gary Cortner
Community Facilities Century II/Expo Hall Omnisphere	Paul Steinbrenner	Jim Hess Jose Olivarez
Data Center	Roger Clark	Deborah Tippin
Emergency Communications	Becky Stewart	Carol Palmer
Finance	Ray Trail	Kelly Carpenter
Fire	Larry Garcia	John Bode
General Government Intergovernmental Affairs Personnel Property Management Public Information	Paul Steinbrenner	Catherine Holdeman Lynette Wolfe Paul Steinbrenner Cyndra Cross
Health	Dr. Larry Jecha	Bill Farney
Human Services	Earline Wesley	Mike Reichenberger
Law	Gary Rebenstorf	Lynn Bever
Library	Richard Rademacher	John Ellert
MTA	Joe Varneke	Jerry Baker
Municipal Court	Diane Nusbaum	Maurice Mowery
Park	Frank Smith	Pat Schwartz
Planning	Marvin Krout	Delia Lopez
Public Works	Steve Lackey	Gail Williams
Water & Sewer	David Warren	Bret Weingart

**BUDGET OFFICE (FINANCIAL PLANNING AND RESEARCH) ASSIGNMENTS**  
**(June 7, 1993)**

<u>NAME</u>	<u>PHONE</u>	<u>RESPONSIBILITIES</u>
<u>BARBARA CIBOSKI</u> Budget Officer	4300	<u>Funds:</u> General, Tax Increment
<u>JEANNE HERNANDEZ</u> Budget Analyst	2113	<u>Budget Assignments</u> Finance Department Metropolitan Transit Water and Sewer Department <u>Funds:</u> Metropolitan Transit, Water Utility, Sewer Utility, Telecommunications, Stores
<u>TONI JOHNSTON</u> Budget Analyst	4327	<u>Budget Assignments</u> Community Facilities Human Services Convention and Tourism Park Department Library Art Museum Golf Course System <u>Funds:</u> Special Alcohol, Special Parks and Recreation, Cemetery Maintenance, Tourism and Convention, Golf Course
<u>ROBERT LANCASTER</u> Senior Budget Analyst	2112	<u>Budget Assignments</u> Public Works Storm Water Management Airport Health Department Planning Department <u>Funds:</u> Landfill, Storm Water, Waste Management, Debt Service, Sales Tax CIP, Airport, Fleet and Buildings, Flood Control Trust, Health Trust, Planning Trust, Self-Insurance, Pension and Benefits
<u>ROB RAINE</u> Senior Budget Analyst	2108	<u>Budget Assignments</u> Police Department Law Department Municipal Court Data Center Emergency Communications Fire Department <u>Funds:</u> Data Center, ADSAP/Wichita Intervention Program, Public Defender
<u>KIRK ZOELLNER</u> Management Intern	2113	Central Inspection City Manager City Council General Government <u>Funds:</u> Central Inspection, Employee Training Trust, Cable Television, Management Trainee Trust

**FINANCIAL GUIDELINES**  
**AND CAPITAL IMPROVEMENT PROGRAM GUIDELINES**  
**USED IN THE BUDGET DEVELOPMENT PROCESS**

**A. FINANCIAL GUIDELINES (Revised March, 1993)**

The City of Wichita's financial policies set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the management. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles, traditions and practices which will guide the City and maintain financial stability. They should be reviewed annually.

**OPERATING BUDGET POLICIES**

1. The City will attempt to maintain its present service level for all priority and essential services within existing tax rates, as adjusted for normal growth in the tax base in 1993. No new services will be added without offsetting expenditure reductions or increases in tax revenues. A phase-in increase in the mill levy, to restore debt service to the 1992 level, will be completed in 1995. Loss of assessed value, through the November, 1992, classification amendment to the State Constitution, will require a one-time only mill-levy increase to support current-level services in 1994.
2. The City will maintain a financial and budgetary control system to ensure adherence to the budget and awareness of the financial environment and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts, operating surplus or deficit conditions, and balance sheets on all funds of the City.
3. The City will integrate performance measurement and productivity indicators with the budget.
4. The City will attempt to avoid layoffs in all actions to balance the budget. Any personnel reductions will be scheduled to come primarily from attrition.
5. The City will emphasize efforts to reduce major cost centers.
6. Airport, Golf, Sewer, Water, and Storm Water enterprise funds will be self-supporting.
7. Privatization, volunteerism, public/private partnerships, incentive programs and other alternatives will be used whenever possible to provide services.
8. The City will endeavor to mitigate subsidies for the Metropolitan Transit Authority.
9. Charges for internal services shall be set at the lowest level possible to maintain essential programs.



## FINANCIAL GUIDELINES (Continued)

### REVENUE POLICIES

1. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The City will attempt to obtain additional major revenue sources as a way of insuring a balanced budget.
3. The City will follow an aggressive policy of collecting revenues.
4. The City will establish all user charges and fees at a level related to the full cost (operating, direct, indirect and capital) of providing the service.
5. The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
6. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

### INVESTMENT POLICIES

1. Disbursement, collection, and deposit of all funds will be managed to insure maximum cash availability.
2. The City will strive to maximize the return on investments consistent with the primary objective of preserving capital in accordance with the City's ordinance and prudent investment practices.

### DEBT POLICIES

1. The City will confine long-term borrowing primarily to capital improvements.
2. In anticipation of bonding, the City will use short-term debt.
3. The City will follow a policy of full disclosure on every financial report and bond prospectus.
4. Revenue bonds will be issued when practical for city enterprises to reduce the amount of the City's general obligation debt.
5. The City will maintain its aggressive retirement of existing debt over 10 years for city-at-large debt and 15 years for special assessment debt.
6. The City will use general obligation debt to fund general purpose public improvements which cannot be financed from current revenues.

### FINANCIAL GUIDELINES (Continued)

7. The City will use special assessment general obligation debt to fund special benefit district improvements consistent with existing policies.

#### **RESERVE POLICIES**

1. The City will maintain a revenue reserve to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. This reserve will be no less than 5% and not exceed 10% of annual revenues.
2. The City will maintain a contingency expenditure account to provide for unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs.
3. Reserves in excess of these amounts in the General Fund shall be used for one-time only expenditures.
4. The City will maintain a debt service fund reserve at year end which is equivalent to 5% of annual revenues to the debt service fund. Any amount in excess of this reserve will be transferred to reduce capital project fund general purpose expenditures.
5. Adequate levels of working capital shall be maintained in all proprietary funds.

#### **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

1. An independent audit will be performed annually, and completed, not later than June 1 of each year.
2. The City will produce annual and monthly financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.

#### **B. CAPITAL IMPROVEMENT PROGRAM GUIDELINES (March 1993)**

Projects proposed for the CIP will be reviewed, evaluated and recommended under the following guidelines:

1. General revenue supported debt: Maintain a Capital Improvement Program within the debt limitations established by State law, and within a local maximum mill levy for debt service established by the City Council.
2. Sales tax moneys shall be earmarked primarily for freeways, with \$4 million per year for for arterial streets, bridges, and associated right-of-way.
3. To finance capital improvement projects based on the useful life of the project. General guidelines for financing are:

### FINANCIAL GUIDELINES (Continued)

<u>Project</u>	<u>General Life</u>	<u>Financing Terms</u>
Public Buildings	40 years	10 years
New Road Construction	40 years	10 years
Major Road and Bridge Rehabilitation	15 years	10 years
Sanitary Sewers and Drainage	40 years	10 years
Miscellaneous Items	Based on asset life	
Sales-Tax-Funded Projects	40 years	Pay-as-you-go/ 15-year Bonds

3. Utilize Utility Revenue Bonds, whenever necessary and feasible, to finance Public Improvements using 20-year amortization to minimize the impact of annual debt service on annual revenue requirements (user rates).
4. To maintain a highway and street system which provides safe and effective vehicular access and efficient urban traffic flow with an emphasis on the following:
  - Expedite the plans (in cooperation with Sedgwick County) for constructing and financing US-54 and K-96, maximizing State and Federal funds supplemented by Local Sales Tax.
  - Concentrate efforts on selected cross-town arterials and intersections to improve traffic movement, safety, and reduce congestion.
  - Include features in new projects which will reduce future maintenance requirements (i.e., delineation of crosswalks, low-maintenance medial treatment, etc.).
  - Complete railroad crossing improvements on arterials.
  - Provide good streets and roadways to serve City facilities (i.e., Art Museum, Cowtown, Expo Hall, Airport, etc.)
5. Provide improvements in the downtown area.
6. Continuation of Neighborhood Improvement Program in conjunction with code enforcement.
7. Emphasize projects in problem areas without regard to the percentage of the total CIP funds available; however, under no circumstances will all projects be selected from one area of the City.
8. Develop a balanced capital maintenance program for all types of City assets.
9. Include beautification and landscape improvements in projects, especially on arterials and highways, public facilities, etc.
11. Insure an adequate water supply for existing neighborhoods and planned growth and development of the City.

DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT  
BUDGETING/ACCOUNTING POLICIES

---

**DESCRIPTION OF FUNDS**

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

**GOVERNMENTAL FUNDS**

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund. The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debts group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City Hall parking lot revenues.

Capital Project Funds. The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

**PROPRIETARY FUNDS**

Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies for the City and other governmental units, on a cost reimbursement basis.

## FIDUCIARY FUNDS

Trust and Agency Funds. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

## ACCOUNT GROUPS

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City, except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment project's constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include:

Art Museum	Wichita Airport Authority Board
Library Board	Board of Park Commissioners
Metropolitan Transit Authority	Board of Housing Commissioners

The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchases of capital assets providing future benefits are considered expenditures and are accounted for in the General fixed Assets Account Group. Appropriations for capital

projects are carried forward until such time as the project is completed or terminated.

- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and interest Fund which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statutes permit transferring budgeted amounts from one object of purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than as valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

---

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Report prepared by the City Controller's Office.

DESCRIPTION OF REVENUE SOURCES

Administrative Charges

Reimbursements to the General Fund for the indirect costs incurred against General Fund budgets for the indirect support of departments and operations funded outside the central administrative divisions. (Administrative Procedure.)

Ad Valorem Property Taxes

Taxes levied against the assessed valuation of taxable real and personal intangible property in the County. The tax rate is expressed in "mills" per \$1 of the assessed valuation of the property, and is equal to \$1 per \$1,000 of assessed valuation. Currently, Kansas Statutes set the assessment of real estate and tangible personal property at thirty percent (30%) of its true market value. As mandated by the Kansas Legislature, reappraisal currently underway will establish a new assessment percentage on the various types and classes of property effective January 1, 1989. (K.S.A., Ch. 79, Articles 1-6a, 10, 14, 16-21, 23, 24, 26-29, 40, 45, 50; other chapters of K.S.A., particularly those applicable to the various political subdivisions, also deal with local tax levies.)

Alcoholic Liquor Tax

A tax on gross receipts from the sale of liquor at retail. (K.S.A., Ch. 79, Art. 4108.)

Bingo Tax

A three percent (3%) tax on gross revenues incurred by bingo parlors to be used for the purpose of enforcement and regulation. (K.S.A., 79-4704.)

Charges for Current Services and Sales

Revenue derived from all charges required for current services and sales such as the recording of legal instruments, the sale of certificates, examination fees, the sale of department division manuals, street cut repairs, and safety charges and sales, nursing fees, and other health charges and sales. (K.S.A., Ch. 12, Art. 7, Ch. 13, Arts. 9 and 14, Ch. 28, Art. 1, Ch. 65, Arts. 24, 708 and 737a; Code of the City of Wichita, Chapters 1.04.070, 2.08, 2.21, 2.24, 6.04, 7.12, 10.20.050, 11.68, 19.08.030, 21.04.040, 22.04.220, and 28.04.210.)

Dealers' Stamp Tax

Taxes paid on new and used automobiles by dealers in lieu of ad valorem taxation on automobile dealers vehicle inventory. (K.S.A., Ch. 79, Art. 10.)

Delinquent Tangible Property Taxes

Ad Valorem property taxes collected from pervious tax years. (K.S.A., Ch. 79, Art. 2004 and 2004a.)

---

CITY OF WICHITA 1994 / 95 ANNUAL BUDGET

---

DESCRIPTION OF REVENUE SOURCES - Continued

Federal and State Grants and Contributions

Revenue received from the Federal and State governments for assistance in programs such as Low Cost Housing, youth programs, health related programs, or other Federal and State supported projects. (Administrative Agreement.)

Fines and Penalties

Revenue derived from Municipal Court fines, forfeits, and penalties. (K.S.A., Ch. 13, Art. 617; Code of the City of Wichita, Title 4, Intoxicating Liquor; Title 5, Public Safety Morals; Title 11, Traffic.)

Franchise Fees

An annual fee paid for by Arkla Gas Co., KPL, KG&E, Southwestern Bell, Multimedia Cablevision, Wichita Water Utility, and MTA for the privilege of doing business in the municipality. (K.S.A., Ch. 12, Art. 20; Code of the City of Wichita -- Franchises.)

Gasoline Tax

A tax on the use, sale, or delivery of all motor-vehicle fuels used, sold, or delivered in this State for any purpose whatsoever. Taxation rates are set by a formula established by the Director of Taxation. (K.S.A., Ch. 79, Arts. 3408 and 3425.)

Interest Earnings

Revenue derived from the proper management of the City's assets through investment of public funds being held until expended or distributed to other units of government. (Code of the City of Wichita, Section 2.18.030; Administrative Procedure.)

Intergovernmental Revenue

Revenue derived from payments to the municipality by other public governments. (K.S.A., Chapters 12, 68, and 79; Administrative Agreements.)

Licenses

Revenue derived from the issuance of a legal permission by the City of Wichita, which authorizes a person to operate a business or occupation in the municipality. The regulation is based on the police power of protecting the public safety, health, and general welfare. (Code of the City of Wichita, Titles 3-4, 7, 10, 16, 18-19, 21-22, 24-26 and Chapters 3.02 and 3.04.)

Local Sales Tax

A one percent (1%) tax approved by the voters of the community in July 1985, levied on gross retail sales in Sedgwick County in addition to the four and one-quarter percent (4.25%) tax levied by the State of Kansas. (K.S.A., Ch. 12, Art. 1.)



DESCRIPTION OF REVENUE SOURCES - Continued

Motor Vehicle Tax

A tax collected by the County on all motor vehicles that are not subject to property or ad valorem taxes, such as passenger cars, pick-up trucks, and motorcycles. (K.S.A., Ch. 79, Art. 51.)

Payment in-Lieu-of Taxes

Revenue derived from the issuance of a legal permission by the City of Wichita authorizing certain work to be performed on a particular project. (Code of the City of Wichita, Chapters 10.08, 10.12, 10.24, 10.20, 14, 16.04, 16.08, 17.08, 18.04, 18.04.065, 18.08, 18.12, 18.24, 18.28, 19.08, 21.04, 22.04, 22.08, 24.04, 26.04, 26.04.100., and page 30, Uniform Building Code, 1979 edition.)

Rental Income

Revenue derived from the rental of City facilities such as City Hall Cafeteria and Parking Garage, Century II Concert Hall, Omnisphere, Lawrence-Dumont Stadium, Expo Hall, and Building services. (K.S.A., Ch. 12, ART. 21 and 631c; Code of the City of Wichita, chapters 2.21, 7.08, 9.20, 16.04, 16.16, 17.12; Charter Ordinance No. 13, Code of the City of Wichita; Administrative Procedure.)

Special Assessments

Charges which the local government makes to pay for a specific service or project such as streets, sewers, curbs, and gutters which benefit a particular piece of real estate. these charges are assessed on the basis of the square footage of the lot, against the value of the lot, or on the basis of both lot square footage and value. (K.S.A., Ch. 13, Art. 9; Code of the City of Wichita, Ch. 2.24.)

Transient Guest Tax

A five percent (5%) tax upon the gross receipts paid by guests in any hotel, motel, or tourist courts located in the incorporated territory of the City of Wichita. (K.S.A., Ch. 12, Arts. 1693 and 1694; and, Charter Ordinance No. 83, Code of the City of Wichita)

User Fees

Revenue derived from payments made by the general public for the purpose of utilizing goods and services such as entry fees, Park Department charges, class registrations, tenant rental, and concessions. (Code of the City of Wichita, Title 9.)





